



DEPARTMENT OF THE NAVY

OFFICE OF THE COMPTROLLER

WASHINGTON, D C 20350

IN REPLY REFER TO

NAVCOMPTINST 7331.4B

NCD-5/NCB-3

22 MAY 1979

NAVCOMPT INSTRUCTION 7331.4B

From: Comptroller of the Navy
To: Distribution List
Subj: Electronic Submission of Navy Industrial Fund Data
Ref: (a) NAVCOMPT Manual, Vol 3, Chapter 8
Encl: (1) General Ledger Accounts and Data Base Codes
(2) Technical Requirements
(3) List of Shortnames, UIC's and Associated Longname Identifiers
(4) Summary of Sources of Revenue - Valid Account Symbols, Shortnames and Longname Identifiers
(5) Sample Data Cards
(6) Example of a Prepared Data Set Ready for Submission
(7) Exhibit B-3 from NAVCOMPTINST 7331.1D, Format Reference, and Checking Guide
(8) Utility Production Data Base Codes
(9) Definition of Data Base Codes
(10) Conversion from Industrial/Commercial Financial Status to Appropriation Financial Status

1. Purpose. To revise the list of financial, budgetary and productivity data elements required by the Navy Industrial Fund (NIF) Reporting System (NIFRS), and to change the frequency of reporting certain data base codes.

2. Cancellation. NAVCOMPTINST 7331.4A with all enclosures.

3. Background. The NIF Reporting System has been in operation since June 1975. The system provides the Secretariat and Headquarters' managers with the capability for timely and systematic review of the financial and operational status of industrial/commercial activities. Since inception of the system, the original instruction has been revised by change transmittals, messages, and other instructions. This revision incorporates all past changes.

4. Coding Conventions. Enclosure (1) is a complete list of general Ledger Account Numbers (GLA) and Data Base Codes (DBC) required to be submitted in NIFRS. The GLA numbers are an added column to enclosure (1). These GLA numbers comprise a uniform general ledger account structure which will be required by Change Number 279 to reference (a), paragraph 038120 in the near future. The listed GLA numbers will constructively replace existing charts of account in the various

2 MAY 1978

handbooks when change number 279 is issued. Activities will be advised by message of the date to begin using these GLA numbers for submission of NIF data. The next revision to this instruction will eliminate all columns of enclosure (1) referencing the individual handbooks.

5. Data Submission. Data submitted will be monthly trial balance figures and other selected data which are used to prepare the monthly financial and operating statements. This data will include:

a. Financial Data

(1) Balances in the real accounts which appear on the Statement of Financial Condition; these balances will reflect the actual balances drawn from General Ledger/Sub-Ledger accounts.

(2) Fiscal year-to-date balances in the nominal accounts which appear on the Statement of Income and Expense.

(3) Fiscal year-to-date details of Accumulated Operating Results which appear in the Analysis of Net Operating Results.

b. Budgetary Data

(1) All budget amounts corresponding to line items of the projected Statement of Financial Condition, the Statement of Income and Expense, the Analysis of Operating Results and other budgeted data elements.

(2) Revised budgets/estimates as called.

c. Other Selected Data. Among these are:

(1) Summary Sources of Revenue (see enclosure (4) for details).

(2) Unbillable Work-in-Process.

(3) Aging of Material-in-Transit.

(4) Undelivered Orders (Contingent Liabilities).

(5) On-board Personnel.

(6) Expended Labor Hours.

(7) Object Classifications.

(8) Utility Production Costs (see enclosure (8) for details).

(9) Other Miscellaneous Data.

28 MAY 1978

d. Method and frequency. Except for those data elements restricted to specified activities, all data elements will be submitted by all addressees. All Financial and Productivity Data (FPD) data will be submitted via the Automatic Digital Network (AUTODIN) by the fifteenth calendar day following the period reported. All DBC/GLAs will be reported monthly with three exceptions: (1) Revenue detail (DBC 3010 through 3190) will be reported semi-annually only, (2) Object Classifications (DBC 10P0 through 31P0) will be reported only at year-end and (3) memorandum accounts (DBC in 9000 series) will be reported quarterly only. Addressees within the metropolitan Washington area may send their card decks by any means adequate to ensure their receipt by the due dates to:

OFFICE OF THE COMPTROLLER OF THE NAVY
NAVCOMPT CODE NCB-15
Room 4C560, The Pentagon
Washington DC 20350

6. Called Budgets. Each submission of budget data will be defined in a NAVCOMPT calling document (NAVCOMPTNOTE, letter, message, etc.). Worksheets will be provided with each NAVCOMPT issued budget call listing in detail the DBCs to be submitted. In general these requirements will be exactly the same as the list in enclosure (1). Special budget submissions may be called by management commands/offices upon written approval by NAVCOMPT (Code NCB-1). Once issued, these management command/office "calls" are considered "constructive" calls by NAVCOMPT.

7. Balancing Prior to Submission. Addressees are required to make the following balancing checks prior to submitting data:

a. Financial Statements

(1) Assets equal Liabilities plus Capital.

(2) Adjusted Operating Results Year-to-Date plus Accumulated Operating Results at beginning of period equals Accumulated Operating Results as shown on the Statement of Financial Condition.

(3) Net Operating Results year-to-date equals over/under applied overhead plus Billing Variances plus Process Shop Variances plus Fixed Price Variance, plus service cost center variances.

b. Summary Sources of Revenue (SSR) (see enclosure (7))

(1) Columns 1, 2 and 3 must equal columns 6, 7 and 8, respectively, of the prior fiscal year-end.

(2) Column 5 must equal the year-to-date revenue as reported on the Statement of Revenue and Costs.

22 MAY 1970

(3) Column 6 must be the unbilled balance of customer orders.

(4) Column 7 must be the billable balance in GLA Work-in-Process, In-House (GLA 1411). The amount in column 7 can be checked by subtracting the amount in DBC 6400 from GLA 1411. The intent of this change from the prior method of reporting is to exclude from consideration "Unbillable Work-in-Process" in the "Net Available" (SSR, column 8).

8. Other Checks Prior to Submission.

a. Ascertain that no invalid DBCs have been used. Invalid DBCs are ignored by the computer which may give rise to unbalanced conditions. Only DBCs listed in enclosures (1), (4), and (8) may be used.

b. Ascertain that shortname identifiers are correct. An incorrect shortname causes the data set to be rejected. Only shortnames listed in enclosure (3) may be used.

c. Ascertain that DBC 2930 is Accumulated Operating Results - End of Period, and DBC 5210 is AOR - Beginning of Period.

d. Insure that an "End of File" card, account number '0999' for FPD and Budget data, and '17 0999' for SSR data are included. End of file cards are essential to prevent commingling of activity data.

e. Insure that DBC 6900 - Net Unbilled Balance of Customer Orders is included. DBC 6900 must be submitted by all addressees except the Military Sealift Command and must be the balance of unbilled customer orders net of progress payments. Also, insure that the contingent liability accounts, DBC 6510, "Obligated to Government", and DBC 6520, "Obligated to Public", are correct and reasonable. These DBCs (6900, 6510, 6520) are essential for accurate reporting in the Report on Budget Execution (DD Form 1176). Conversion of industrial/commercial financial status to appropriation financial status is documented in enclosure (10).

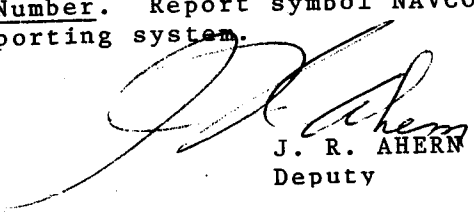
f. Insure that DBC 4980 - Change in Work-in-Process is included. This DBC must always be reported on a year-to-date basis.

g. Addressees are reminded that data submitted under this instruction must be the true status of each General Ledger Account as of the period reported, and must reflect the same balances that subsequently appear on the formal hardcopy financial reports.

22 MAY 1978

9. Action. Replace all copies of NAVCOMPTINST 7331.4A and other correspondence concerning additions, deletions, and modification thereto, with this instruction. The revised DBCs and reporting requirement contained in this instruction are effective with data submitted "as of" June 1978 in July 1978.

10. Report Control Number. Report symbol NAVCOMPT 7331-1 has been assigned to this reporting system.



J. R. AHERN
Deputy

Distribution: (2 copies each except as otherwise noted)

SNDL: 41A Commander, MSC (5 copies)
E3A Laboratory ONR (Wash., only)
FA6 Air Station LANT (Jacksonville and Norfolk, only)
FA25 Public Works Center LANT
FB7 Air Station PWC (Alameda and North Island, only)
FKA6A Research and Development Centers
FKM27 Publications and Printing Service Management Office
FKN2 Construction Battalion Center (Port Hueneme, only)
FKN5 Public Works Center NAVFACENGCOM (less Yokosuka)
FKP1 Weapons Activities (less FKPIF & FKPIK)
FKP7 Shipyard
FKR1B Air Rework Facility
FKR3A Air Engineering Center
FKR3C Air Test Center
FKR3H Air Propulsion Test Center
FKR4A Missile Test Center
FKR5 Avionics Facility
FT6 Air Station CNET (Pensacola, only)
V5 Marine Corps Air Station (Cherry Point, only)

Copy to:

SNDL: A1 (SO-3 and SO-5, only)
A2A (NAVCOMPT (NCF and NCB only) and CNR, only)
A3 Chief of Naval Operations
A4A Chief of Naval Material
C4L Director of Navy Laboratories
E2A Audit Service Director
E2D (GLakes only (Code 1B))
FKA1 (less FKA1B)
FKM27-0721/CL (NPPSMO) (2 copies)

Stocked:

CO NAVPUBFORMCEN
5801 Tabor Avenue
Philadelphia, PA 19120

GENERAL LEDGER ACCOUNTS AND DATA BASE CODES

THIS ENCLOSURE CONTAINS A COMPLETE LIST OF DATA BASE CODES (DBC) TO BE USED IN TRANSMISSION OF DATA TO NAVCOMPT UNDER THIS INSTRUCTION. THE COLUMNS TO THE RIGHT OF THE DATA BASE CODE LIST THE ACCOUNT NUMBER CONTAINED IN EACH NIF HANDBOOK. WHERE AN ACCOUNT NUMBER DOES NOT APPEAR, THE HANDBOOK DOES NOT CONTAIN THE ACCOUNT. WHERE AN ACCOUNT NUMBER IS CONTAINED IN A SPECIFIC HANDBOOK THAT ACCOUNT CODE MUST BE USED TO ENCODE THE DATA FOR TRANSMISSION. WHERE AN ACTIVITY USES AN ACCOUNT WHICH IS NOT CONTAINED IN THEIR HANDBOOK, THE 'DATA BASE CODE' (COLUMN 2) MUST BE USED TO ENCODE THE DATA FOR TRANSMISSION. OLD OR LOCALLY ESTABLISHED ACCOUNT CODES MUST BE TRANSLATED TO THE APPROPRIATE HANDBOOK ACCOUNT CODE OR TO THE APPROPRIATE 'DATA BASE CODE' PRIOR TO TRANSMISSION. SPECIAL NOTES ARE PROVIDED TO CLARIFY ENCODING SPECIAL CASES WHERE CONFLICTS WERE NOTED IN HANDBOOK ACCOUNTS, WHERE CONTROL OR SUMMARY ACCOUNTS ARE TO BE TRANSMITTED, AND WHERE THE DATA IS REQUIRED ONLY FROM SELECTED ACTIVITIES.

* ONLY ACCOUNT CODES FROM THIS TABLE MAY BE USED TO ENCODE DATA FOR TRANSMISSION TO NAVCOMPT. *

INSTRUCTIONS FOR THE ACCOUNTING OFFICER:

1. EACH ACTIVITY SHOULD DEVELOP THEIR OWN TRANSMITTAL FORMAT FOR USE BY THE KEYPUNCH OPERATOR, ELIMINATING THOSE ACCOUNTS OR DATA ELEMENTS NOT PERTINENT TO THEIR ACTIVITY. GENERALLY WHERE ALL HANDBOOKS REQUIRE THE SAME ACCOUNT NUMBER, THAT NUMBER HAS BEEN USED AS THE DATA BASE CODE IN COLUMN (2). IN A SMALL NUMBER OF CASES, HOWEVER, A DIFFERENT NUMBER IS USED AS THE DBC TO FACILITATE MACHINE SUMMARIZATION IN NAVCOMPT. IN THESE CASES YOUR LOCALLY DEvised FORMAT SHOULD BE FILLED IN WITH YOUR HANDBOOK ACCOUNT. WHEN A NEED ARISES TO TRANSMIT DATA IN AN ACCOUNT NOT CONTAINED IN YOUR "HANDBOOK" USE THE DATA BASE CODE. DO NOT TRANSMIT ACCOUNTS HAVING ZERO BALANCES.
2. PLACE "1" FOR DEBIT BALANCE AND "2" FOR CREDIT BALANCE IN THE "DR/CR" FIELD: OTHER ENTRIES "0" OR "3" CAN BE MADE IN THIS FIELD IN ACCORDANCE WITH ENCLOSURE (2).
3. THE AMOUNT FIELD MUST BE RIGHT JUSTIFIED, ZERO OR BLANK FILLED, AND IN DOLLARS AND CENTS OR ONE HUNDREDS OF UNITS. PLACE THE AMOUNT IN THE FIELD USING NO DECIMALS. ACTIVITIES WHICH DO WHOLE DOLLAR ACCOUNTING MAY ZERO THE PENNY AMOUNTS EXCEPT FOR THE FISCAL YEAR END. ULTIMATELY, IT IS DESIRED TO HAVE ALL GENERAL LEDGER ACCOUNTS REPORTED IN DOLLARS AND CENTS, INCLUDING THE FUNCTIONAL, VARIANCE AND ADJUSTING DBC IN THE 4000 AND 5000 SERIES OF DBC.
4. MAKE ALL BALANCING CHECKS AS REQUIRED IN ENCLOSURE (2) PRIOR TO TRANSMISSION.
5. SUBMIT ALL NON-ZERO BALANCE DBC IN THIS ENCLOSURE, EXCEPT AS LIMITED IN THE BASIC INSTRUCTION.

INSTRUCTIONS FOR THE BUDGET OFFICER:

1. THE DATA CODES IN THIS ENCLOSURE WILL ALSO BE USED FOR TRANSMITTING ALL BUDGET DATA. THE CAPABILITY FOR TRANSMITTING REVISIONS DOES NOT EXIST EXCEPT AS CALLED FOR BY NAVCOMPT OR THE MANAGEMENT COMMAND.
2. DO NOT TRANSMIT DATA ELEMENTS (ACCOUNTS) WHICH ARE NORMALLY BUDGETED AT ZERO (FOR EXAMPLE: UNALLOCATED COSTS). USE THE WORKSHEET SUPPLIED AS AN ENCLOSURE TO THE CALLING DOCUMENT AS A GUIDE TO PREPARATION OF THE DATA. SUBMIT ALL DATA BASE CODES ON THE WORKSHEET UNLESS INSTRUCTED OTHERWISE BY NAVCOMPT. USE "NCD5" AS THE HANDBOOK REFERENCE CODE ON THE ID CARD (SEE ENCLOSURE (2)).
3. WHEN TRANSMITTING BUDGET DATA, ENCODE AND TRANSMIT A COMPLETE DATA SET OF ALL BUDGETARY ITEMS INCLUDING ITEMS WHICH MAY NOT HAVE CHANGED FROM A PRIOR TRANSMISSION. THE SYSTEM WILL EXPECT A COMPLETE DATA SET FOR ANY BUDGET CALL AS INDICATED IN THE BUDGET WORKSHEET.

22 MAY 1978

Enclosure(1)

INSTRUCTIONS FOR KEYPUNCH:

1. PUNCH THE PASSING INSTRUCTION CARD; THIS CARD IS A CONSTANT CARD FOR ALL TYPES OF DATA.
2. PUNCH THE ID CARD.
3. BEGIN PUNCHING THE DATA CARDS:
 - A. PLACE FOUR (4) DATA ELEMENTS IN A CARD; A DATA ELEMENT CONSISTS OF ONE LINE FROM THE TRIAL BALANCE TRANSCRIPT.
 - B. PLACE THE ACCOUNT NUMBER IN FIELD COLUMNS 1-4, LEAVE FIELD COLUMN 5 BLANK, PLACE THE ACCOUNT BALANCE INDICATOR "0", "1", "2", OR "3" IN FIELD COLUMN 6. PLACE THE AMOUNT IN FIELD COLUMNS 7-20 RIGHT-JUSTIFIED ZERO OR BLANK FILLED. DO NOT PUNCH ANY DECIMAL CHARACTERS; DO NOT OVERPUNCH THE LEAST SIGNIFICANT DIGIT WITH A SIGN.
 - C. CONTINUE PUNCHING IN THIS MANNER UNTIL ALL DATA FROM THE TRIAL BALANCE TRANSCRIPT IS ENCODED THEN PLACE A "0999" IN THE ACCOUNT NUMBER FIELD. THIS IS THE END OF FILE MARK.
4. CONGRATULATIONS, YOU ARE FINISHED.

1/ UNIFORM

GENERAL DATA	H	A	N	D	B	O	O	K	S
LEDGER BASE	=====								
ACCOUNT CODE	SHIP	MSC	NRL	NPWC	PRTG	RDTE	NARF	NORD	
<--> <--> <-->	NAVSO-P CODES ----->								
ACCOUNTS	UGLA	NCD5	1242	1280	1572	1718	2251	3045	3048 3096
ASSETS	1000	1000			1000	1000	1000		1000 1000
CASH (ACTIVITY)	1100	1110	1100	1100	1100	1100	1100	1100	1100 1100
ADVANCES - GOVERNMENT	1210	1210							
ADVANCES - OTHER	1220	1220							
ACCOUNTS RECEIVABLE GOVT AGENCIES	1310	1310	1310	1310	1310	1310	1310	1310	1310
ACCOUNTS RECEIVABLE OTHER	1320	1320	1320	1320	1320	1320	1320	1320	1320
ACCNTS RECV GOVT CREDITS PENDING	1330	1330	1330					1330	1330
WIP - IN HOUSE	1411	1411	1411	1410	1410	1410	1410	1411 1411	1411
WIP - CONTRACTORS' PLANTS	1412	1412	1412					1412 1412	1412
WIP OTHER GOVT PLANTS	1413	1416	1413					1413 1413	1413
DIRECT MATERIALS	1430	1430	1430		1430			1430 1430	1430
MATERIALS AND SUPPLIES	1420	1422	1420	1420	1420	1420	1420	1420	1420
MATERIAL IN TRANSIT	1490	1423	1490	1490	1490	1491	1490	1490	1490
INDUSTRIAL FUND FURNISHED MAT	1480	1424	1480		1480			1480 1480	1480
OTHER DEFERRED CHARGES	1510	1510	1510	1510	1510	1510	1510	1510	1510
TRAVEL ADVANCES	1520	1520	1520	1520	1520	1520	1520	1520	1520
UNALLOCATED COSTS	1540	1540	1540	1540	1540	1540	1540	1540	1540

SPECIAL NOTES

ALL: ALSO INCLUDES NAVCOMPT APPROVED
CASH LOANS TO OTHER NIF ACTIVITIES.

PWC: COMBINE 1411 AND 1414; REPORT AS 1410

SHIPYARDS: COMBINE 1431 & 1432;
REPORT AS 1430.

ALL: COMBINE 1491 & 1492;
REPORT AS 1490.

FOOTNOTE: 1/ REFLECTS GLA STRUCTURE IN NAVCOMPT MANUAL 038000, CHANGE 279 AND SUBSEQUENT ISSUES.

1/ UNIFORM GENERAL DATA H A N D B O O K S										
LEDGER BASE										
ACCOUNTS	ACCOUNT CODE	SHIP	MSC	NRL	NPWC	PRTG	RDTE	NARF	NORD	
	<-->	<-->	<-->	<-->	<-->	<-->	<-->	<-->	<-->	
	UGLA	NCD5	1242	1280	1572	1718	2251	3045	3048	3096
LIABILITIES	2000	2000			2000	2000	2000		2000	2000
ACCOUNTS PAYABLE GOVT AGENCIES	2110	2110	2110	2110	2110	2110	2110	2110	2110	2110
HOLDBACK ON PROG BILL CONTRACT	2140	2140	2140					2140	2140	2140
ACCOUNTS PAYABLE OTHER	2150	2150		2150	2150	2150	2150	2150	2150	2150
A/E - LEAVE	2210	2210		2210		2210	2210	2210	2210	2210
A/E - SALARIES AND WAGES CIVILIAN	2220	2220	2220	2220	2220	2220	2220	2220	2220	2220
A/E - FICA TAXES	2231	2230	2230	2230	2230	2230	2230	2230	2230	2230
A/E - EMPLOYEES' LIFE INS FUND	2232	2240	2240	2240	2240	2240	2240	2240	2240	2240
A/E - INDIG LIFE INSURANCE	2233	2245				2245				
A/E - CIVIL SERV RETIRE FUND	2234	2250	2250	2250	2250	2250	2250	2250	2250	2250
A/E - FED EMPLOYEE HEALTH	2235	2260	2260	2260	2260	2260	2260	2260	2260	2260
A/E - INDIG HEALTH BENEFITS	2236	2265				2265				
A/E - OTHER	2270	2270	2270	2270	2270	2270	2270	2270	2270	2270
ADVANCES FROM GOVERNMENT	2310	2310	2700	2310	2310		2700		2700	2700
ADVANCES FROM CUSTOMERS	2320	2320	2300	2320	2320	2300	2320	2300	2300	2300
PROG PAYMT WIP IN HOUSE	2410	2410	2410			2410		2410	2410	2410
PROG PAYMT DIRECT MATERIALS	2420	2420	2420					2420	2420	2420
PROG PAYMT CONTRACTORS	2430	2430	2430					2430	2430	2430
PROG PAYMT OTHER GOVT PLANTS	2440	2440	2440					2440	2440	2440
UNCOMPLETED VOYAGE REVENUE	2510	2510		2510	2510					
OTHER UNDISTRIBUTED CREDITS		2550	2550		2550		2550	2550	2550	2550
MISCELLANEOUS OTHER LIABILITIES	2520	2570				2500				
RESERVE MAJOR MAINTENANCE & RPAIR	2610	2610	2610	2610		2610	2610	2610	2610	2610
RESERVE FAST PAYBACK INVESTMENTS	2620	2620								
RESERVE SETTLEMENT OF CLAIMS	2630	2630		2630						
RESERVE RETIREMENT OF INDIG PERS	2640	2640		2640		2640				
CAPITAL	2900	2900		2900	2900	2900		2900	2900	2900
CASH ALLOCATION (APPROPRIATED)	2910	2910	2910	2910	2910	2910	2910	2910	2910	2910
PROVISION FAST PAYBACK INVESTMNTS	2915	2915								
ASSETS CAPITALIZED	2920	2921	2920	2920	2920	2920	2920	2920	2920	2920
LIABILITIES ASSUMED	2925	2922	2925	2925	2925	2925	2925	2925	2925	2925
ACCUMULATED OPERATING RESULTS	2930	2930	2930	2930	2930	2930	2930	2930	2930	2930
GAIN OR LOSS FROM OPERATIONS	2931	2931	2931							
FIXED PRICE VARIANCE	2932	2932	2932							
STABILIZED RATE VARIANCE	2933	2933								

SPECIAL NOTES

ALL: ALSO INCLUDES NAVCOMPT APPROVED
CASH BORROWS FROM OTHER NIF
ACTIVITIES.
SHIPYARDS: COMBINE 2310 AND 2320;
REPORT AS 2300.

ALL: NAVCOMPTINST 7600.25 EXPLAINS USE

ALL: NAVCOMPTINST 7600.25 EXPLAINS USE

SHIPYARDS ONLY
ALL: EQUAL TO DBC 5050
ALL: EQUAL TO DBC 5023

FOOTNOTE: 1/ REFLECTS GLA STRUCTURE IN NAVCOMPT MANUAL 038000, CHANGE 279 AND SUBSEQUENT ISSUES.

1/ UNIFORM									
GENERAL DATA H A N D B O O K S									
LEDGER BASE									
ACCOUNT	CODE	SHIP	MSC	NRL	NPWC	PRTG	RDTE	NARF	NORD
NAVSO-P CODES									
ACCOUNTS	UGLA	NCD5	1242	1280	1572	1718	2251	3045	3048 3096
REVENUE	3000	3000			3000	3000	3000		3000
MANUFACTURE AND ASSEMBLY	3010	3010	3010					3010 3010	3010
CONSTRUCTION & CONVERSION	3020	3020	3020						
OVERHAUL, REPAIR AND RENOVATION	3030	3030	3030			3030		3030 3030	3030
ALTERATION AND MODIFICATION	3040	3040	3040			3040		3040 3040	3040
RESEARCH & DEVELOPMENT	3050	3050	3050		3050			3050 3050	3050
ENGINEERING SERVICES	3065	3065	3065					3065	3065
TRANSPORTATION SERVICES	3070	3070	3070	3070		3070			
PORT TERMINAL OPERATIONS	3071	3071	3071						3071
PRINTING SERVICES	3080	3080	3080				3080		
UTILITY SERVICES	3090	3090	3090			3090			
SANITATION SERVICES	3091	3091	3091			3091			
SUPPORT OF SERVICE WIDE SUPPLY	3100	3100	3100					3100	3100
SUPPORT OF TENANTS & SATELLITES	3110	3110	3110		3110	3110		3110	3110
ADDITIONS & IMPROVE TO PLANT	3120	3120	3120		3120	3120		3120 3120	3120
SUPPORT OF RESERVE INDUST CAPAC	3130	3130	3130					3130 3130	3130
OTHER PRODUCTS & SERVICES	3150	3150	3150	3150	3150	3150	3150	3150 3150	3150
INSTITUTIONAL SUPPORT	3190	3190							

SPECIAL NOTES

ALL: APPLICABLE TO T&E ACTIVITIES RECEIVING INSTITUTIONAL SUPPORT.

FOOTNOTE: 1/ REFLECTS GLA STRUCTURE IN NAVCOMPT MANUAL 038000, CHANGE 279 AND SUBSEQUENT ISSUES.

Enclosure (1)

NAVCOMPTINST. 7331.4B
22 MAY 1978

NAVCOMPTINST 7331.4B
22 MAY 1978

1/ UNIFORM		H A N D B O O K S									
GENERAL DATA											
LEDGER BASE											
ACCOUNT	CODE	SHIP	MSC	NRL	NPWC	PRTG	RDTE	NARF	NORD		
<--> <--> <----- NAVSO-P CODES ----->											
ACCOUNTS	UGLA	NCD5	1242	1280	1572	1718	2251	3045	3048	3096	

COSTS		4000	4000	4000	4000	4000	4000	4000	4000	4000	
LABOR		4410									
MATERIALS		4420									
OTHER		4430									
CONTRACTUAL SERVICES		4440									
LABOR		4510									
MATERIALS		4520									
OTHER		4530									
CONTRACTUAL SERVICES		4540									
LABOR		4610									
MATERIALS		4620									
OTHER		4630									
CONTRACTUAL SERVICES		4640									
MANUFACTURING CENTERS EXPENSE		4650									
LABOR		4710									
MATERIALS		4720									
OTHER		4730									
CONTRACTUAL SERVICES		4740									
PRODUCTION EXPENSE APPLIED	4810	4810	4810								
GENERAL EXPENSE APPLIED	4820	4820	4820								
GENL EXP APPLIED PROD & PROC CTR		4821									
POWER TRANSFER		4831									
QUASI - PRODUCTION EXPENSE		4833									
DIRECT REIMBURSABLES		4850									
DIRECT REIMB IN PRODUCTION CC		4851									
DIRECT REIMB IN GENERAL CC		4852									
SERVICES RECEIVED & TRANSFERRED		4859									
TOTAL COST FOR THE PERIOD		4900									
COSTS OF MANFG FOR NIF INVEN		4960									
INTERDEPARTMENTAL TRANSFERS		4965									
COSTS INCURRED FOR CUSTOMERS		4970									
CHANGE IN WIP INCR(1)/DECR(2)FYTD		4980	3160	3160							
COSTS OF GOODS & SERVICES PROD		4990									

SPECIAL NOTES

ALL: REPORT 4400, 4500, 4600 AND 4700 SERIES
ACCORDING TO THE FOUR MAJOR CATEGORIES
AS INDICATED. DO NOT USE HANDBOOK REFERENCE
CODES.

PWC: COMBINE 4603 AND 4604; REPORT AS 4640
NSEA ONLY: NSEA-17C LTR, SER 186, DEC 77
**** NONADD ITEM ****

PWC: COMBINE 4703 AND 4704; REPORT AS 4740.

NSEA ONLY: NSEA-17C LTR, SER 186, DEC 77
NSEA ONLY: NSEA-17C LTR, SER 186, DEC 77
NSEA ONLY: NSEA-17C LTR, SER 186, DEC 77
NSEA ONLY: NSEA-17C LTR, SER 186, DEC 77
NSEA ONLY: NSEA-17C LTR, SER 186, DEC 77
NSEA ONLY: NSEA-17C LTR, SER 186, DEC 77
NSEA ONLY: NSEA-17C LTR, SER 186, DEC 77

PWC'S ONLY

ALL: INCREASE (1); DECREASE (2).

FOOTNOTE: 1/ REFLECTS GLA STRUCTURE IN NAVCOMPT MANUAL 038000, CHANGE 279 AND SUBSEQUENT ISSUES.

1/ UNIFORM		H A N D B O O K S									
GENERAL DATA											
LEDGER BASE		=====									
ACCOUNT	CODE	SHIP	MSC	NRL	NPWC	PRTG	RDTE	NARF	NORD		
<-->	<-->	<----- NAVSO-P CODES ----->									
ACCOUNTS	UGLA	NCD5	1242	1280	1572	1718	2251	3045	3048	3096	
NET OPERATING RESULTS FYTD		5000									
PRODUCTION EXP (LOSS(1)/PROF(2))		5011									
GENERAL EXP (LOSS(1)/PROF(2))		5012									
OTHER REIMB (LOSS(1)/PROF(2))		5022									
STABLZ BILLG VAR (LOSS(1)/PROF(2))		5023									
SERVICE CENTR VAR(LOSS(1)/PROF(2))		5024									
PROCESS SHOP VAR (LOSS(1)/PROF(2))		5030									
DIRECT ADJUSTMENTS CURRENT YEAR		5040									

FIXED PRICE VARIANCE PROF/LOSS		5050									
STABLZ BILLG VAR IN FIXED PR ORDRS		5051									
FIXED PR VAR IN FIXED PR ORDERS		5052									
DIRECT ADJUSTMENTS PRIOR YEAR		5100									
FAST PAYBACK WRITE-OFFS		5115									
ACCUMULATED OPER RESULTS BEGNG		5210									

SPECIAL NOTES

ALL: 4810 MINUS 4600
ALL: 4820 MINUS 4700

ALL: THIS DBC WILL BE USED ONLY TO REPORT YEAR-TO-DATE ADJUSTMENTS MADE DIRECTLY TO ACCOUNT 2930 (ACCUMULATED OPERATING RESULTS), OR IN THE CASE OF SHIPYARDS TO 2931. CURRENT YEAR ADJUSTMENTS MADE TO OPERATING COST ACCOUNTS ARE NOT TO BE INCLUDED IN DATA CODED 5040.

ALL: NAVCOMPTINST 7600.23A, CH-1 & LATER
ALL: NAVCOMPTINST 7600.23A, CH-1 & LATER
ALL: NAVCOMPTINST 7600.23A, CH-1 & LATER

ALL: NAVCOMPTINST 7600.25, 'CLOSING',
ENCLOSURE (1), PAGE 4.

FOOTNOTE: 1/ REFLECTS GLA STRUCTURE IN NAVCOMPT MANUAL 038000, CHANGE 279 AND SUBSEQUENT ISSUES.

Enclosure (1)

NAVCOMPTINST 7331.4B
22 MAY 1978

1/ UNIFORM		H A N D B O O K S								
GENERAL DATA										
LEDGER BASE										
ACCOUNT	CODE	SHIP	MSC	NRL	NPWC	PRTG	RDTE	NARF	NORD	
<--> <-->		<----- NAVSO-P CODES ----->								
ACCOUNTS	UGLA	NCD5	1242	1280	1572	1718	2251	3045	3048 3096	

GRADED PERSONNEL		6011								
UNGRADED PERSONNEL		6012								
OFFICER PERSONNEL		6021								
ENLISTED PERSONNEL		6022								
REGULAR (DLH)		6111								
OVERTIME (DLH)		6112								
MILITARY (DLH)		6120								
MILITARY (DLH) PRODUCTION		6121								
CIVILIAN (DLH) PRODUCTION		6130								
CIVILIAN (DLH) PROD DEPT PROCESS		6135								
CIVILIAN (DLH) NOT RECEIVING O/H		6150								
CIVILIAN (DLH) PROD NOT RECV O/H		6151								
CIVILIAN (DLH) QUASI CENTERS		6155								
MILITARY (IDLH-AIR LABS ONLY)		6221								
REGULAR IDLH PRODUCTION		6231								
OVERTIME IDLH PRODUCTION		6232								
REGULAR IDLH GENERAL		6241								
OVERTIME IDLH GENERAL		6242								
CIVILIAN LEAVE HOURS PAID		6250								
NON-BASIC HRS TOTAL ALL COST CTR		6260								
TOTAL MANYEARS EXPENDED FYTD		6290								
MIT 0 THRU 30 DAYS		6330								
MIT 31 THRU 60 DAYS		6360								
MIT 61 THRU 90 DAYS		6390								
MIT OVER 90 DAYS		6391								
OVERRUNS ON REIMBURS ORDERS		6410								
OVERRUN REIM ORDERS 0-30 DAYS		6411								
OVERRUN REIM ORDERS 31-60 DAYS		6412								
OVERRUN REIM ORDERS 61-90 DAYS		6413								
OVERRUN REIM ORDERS OVER 90 DAYS		6414								
UNFUNDED COMMANDERS ORDERS		6420								
LOSSES ON FIXED PRICE ORDERS		6430								
UNFUNDED SER COSTS		6440								
MANUFACTURE FOR NIF INVENTORY		6441								
OVERRUNS ON FOREIGN MILTY SALES		6450								
STABILIZED VARIANCE IN PROCESS		6490								

SPECIAL NOTES

NSEA ONLY: NSEA-17C LTR, SER 186, DEC 77
 NSEA ONLY: NSEA-17C LTR, SER 186, DEC 77
 NSEA ONLY: NSEA-17C LTR, SER 186, DEC 77
 NSEA ONLY: NSEA-17C LTR, SER 186, DEC 77
 NSEA ONLY: NSEA-17C LTR, SER 186, DEC 77
 NSEA ONLY: NSEA-17C LTR, SER 186, DEC 77
 AIR LABS ONLY

ALL: LEAVE HOURS PAID FYTD
 SHIPYARDS ONLY: FORMERLY DBC(6233 + 6243)
 THESE ARE TOTAL NON-BASIC
 HOURS. ** NONADD ITEM **
 ALL: USE CURRENT FISCAL YEAR CONVERSION FACTOR
 FOR THE FISCAL YEAR I. E., 2096 HOURS FOR
 FY 1976, 2080 FOR FY 1977, AND 2088
 FOR FY 1977. EXCLUDE OVERTIME HOURS.

ALL: UNBILLABLE WORK-IN-PROCESS WILL
 BE REPORTED BY THESE CATEGORIES ONLY.

PWC'S ONLY
 PWC'S ONLY
 PWC'S ONLY
 PWC'S ONLY

ALL: AS ORIGINALLY REQUIRED BY:
 NAVCOMPTNOTE 7630 OF 20 DEC 1976
 ALL: REPORT FMS PROGRAM TOTAL
 ALL EXCEPT SHIPYARDS AND MSC

FOOTNOTE: 1/ REFLECTS GLA STRUCTURE IN NAVCOMPT MANUAL 038000, CHANGE 279 AND SUBSEQUENT ISSUES.

1/ UNIFORM

GENERAL DATA	H	A	N	D	B	O	O	K	S
LEDGER BASE	=====								
ACCOUNT CODE	SHIP	MSC	NRL	NPWC	PRTG	RDTE	NARF	NORD	
<--> <-->	<----- NAVSO-P CODES ----->								
UGLA	NCD5	1242	1280	1572	1718	2251	3045	3048	3096

ACCOUNTS									
CONTG LIAB OBLIGATED TO GOVT			6510						
CONTG LIAB OBLIGATED TO PUBLIC			6520						
EXP INCUR MAJOR MAINT OF FACIL			6701						
ACCRUALS FOR MAJOR MAINT (FYTD)			67A1						
DMI INVENTORY HELD FOR MAJ MAINT			67A2						
NEW PLANT ACQUIRED-CLASS 2(MCON)			67C2						
NEW EQUIP ACQUIRED-CLASS 3			67C3						
NEW EQUIP ACQUIRED-CLASS 4			67C4						
EXP INCUR MINOR MAINT (FYTD)			6704						
INVENTORY-FUEL IN MATS &SUPP EOP			6710						
INSURANCE ITEMS INVENTORIED-EOP			6711						
REVENUE EARNED FOREIGN MIL SALES			6730						
ORDERS RECEIVED FORGN MIL SALES			6768						
ORDERS RECEIVED FYTD			6800						
NET UNBILLED BAL CUSTOMER ORDERS			6900						

SPECIAL NOTES

ALL: FYTD EXPENSE INCURRED MAJ MAINT.
 ALL: FYTD ACCRUALS FOR MAJ MAINT
 SHIPYARDS ONLY
 ALL: DELIVERED CLASS 2 FYTD
 ALL: DELIVERED CLASS 3 FYTD
 ALL: DELIVERED CLASS 4 FYTD
 PWC'S ONLY
 PWC'S ONLY
 PWC'S AND SHIPYARDS ONLY
 ALL: REPORT FMS PROGRAM TOTAL, INCLUDES
 NIF REIMBURSABLE AND UNFUNDED NIF
 COSTS.
 ALL: USE CHECK IN ENCLOSURE (2)
 ALL: SPECIAL DEFINITION APPLIES TO THIS ITEM:
 DBC 6900 IS THE GRAND TOTAL FROM
 COLUMN 6 OF THE SUMMARY SOURCES OF
 REVENUE MINUS TOTAL PROGRESS
 PAYMENTS (DBC 2400). THIS SPECIAL
 DEFINITION ALWAYS APPLIES TO DBC
 6900 AND IS NECESSARY TO BUILD THE
 APPROPRIATION ACCOUNTING DATA FOR
 'OBLIGATIONS'

FOOTNOTE: 1/ REFLECTS GLA STRUCTURE IN NAVCOMPT MANUAL 038000, CHANGE 279 AND SUBSEQUENT ISSUES.

Enclosure (1)

10

1/ UNIFORM										
GENERAL DATA										
LEDGER BASE										
ACCOUNT CODE										
SHIP MSC NRL NPWC PRTG RDTE NARF NORD										
<--> <--> <----- NAVSO-P CODES ----->										
UGLA NCD5 1242 1280 1572 1718 2251 3045 3048 3096										

SPECIAL NOTES										

8000 SERIES SEE ENCLOSURE (8) SHIPYARDS AND PWC'S ONLY *****										
10.0 TOTAL PROGRAM COSTS 10P0 ALL: REFER TO NAVCOMPT MANUAL 026000										
10.1 PERSONNEL COMP AND BENEFITS 10P1 ALL: REFER TO NAVCOMPT MANUAL 026000										
11.0 PERSONNEL COMPENSATION 11P0 ALL: REFER TO NAVCOMPT MANUAL 026000										
11.1 PERMANENT POSITIONS 11P1 ALL: REFER TO NAVCOMPT MANUAL 026000										
11.3 POSITIONS OTHER THAN PERMNT 11P3 ALL: REFER TO NAVCOMPT MANUAL 026000										
11.5 OTHER PERSONNEL COMPENSATN 11P5 ALL: REFER TO NAVCOMPT MANUAL 026000										
11.8 SPECIAL PERSONNEL SERV PYMT 11P8 ALL: REFER TO NAVCOMPT MANUAL 026000										
12.1 PERSONNEL BENEFITS 12P1 ALL: REFER TO NAVCOMPT MANUAL 026000										
13.0 BENEFITS FOR FORMER PERSONL 13P0 ALL: REFER TO NAVCOMPT MANUAL 026000										
21.0 TRAVEL & TRANSPORTATION PER 21P0 ALL: REFER TO NAVCOMPT MANUAL 026000										
22.0 TRANSPORTATION OF THINGS 22P0 ALL: REFER TO NAVCOMPT MANUAL 026000										
23.0 RENT, COMMO, AND UTILITIES 23P0 ALL: REFER TO NAVCOMPT MANUAL 026000										
24.0 PRINTING AND REPRODUCTION 24P0 ALL: REFER TO NAVCOMPT MANUAL 026000										
25.1 OTHER SERVICES 25P1 ALL: REFER TO NAVCOMPT MANUAL 026000										
25.2 SERVICES OF OTHER AGENCIES 25P2 ALL: REFER TO NAVCOMPT MANUAL 026000										
26.0 SUPPLIES AND MATERIALS 26P0 ALL: REFER TO NAVCOMPT MANUAL 026000										
31.0 EQUIPMENT 31P0 ALL: REFER TO NAVCOMPT MANUAL 026000										
LAND 9110 9110 9110 9110 9110 9110 9110 9110										
BUILDINGS STRUCTURES & UTILITIES 9120 9120 9120 9120 9120 9120 9120 9120										
PLANT EQUIPMENT 9130 9130 9130 9130 9130 9130 9130 9130										
PRODUCTION EQUIPMENT 9140 9140 9140 9140 9140 9140 9140 9140										
SHIPS 9160 9160 9160										
DEPREC RES BLDGS STRUCT & UTIL 9220 9220 9220 9220 9220 9220 9220 9220										
DEPREC RES PLANT EQUIPMENT 9230 9230 9230 9230 9230 9230 9230 9230										
DEPREC RES PRODUCTION EQUIPMENT 9240 9240 9240 9240 9240 9240 9240 9240										
DEPREC RES SHIPS 9260 9260 9260										
D/R CONT LIAB BUILD/CHARTER PROG 9280										
CONTRIBUTED FIXED CAPITAL 9300 9300 9300 9300 9300 9300 9300 9300										
DEPREC BLDGS STRUCTURES & UTIL 9420 9420 9420 9420 9420 9420 9420 9420										
DEPREC PLANT EQUIPMENT 9430 9430 9430 9430 9430 9430 9430 9430										
DEPREC PRODUCTION EQUIPMENT 9440 9440 9440 9440 9440 9440 9440 9440										
MILITARY PAY & ALLOWANCES 9450 9450 9450 9450 9450 9450 9450 9450										
DEPRECIATION SHIPS 9460 9460 9460										
OTHER UNFUNDED COSTS 9470 9470 9470 9470 9470 9470 9470 9470										
FAST PAYBACK COST 9810 9910 9810 9810 9810 9810 9810 9810										
FAST PAYBACK INCOME 9810 9920 9820 9820 9820 9820 9820 9820										
FAST PAYBACK ANALYSIS 9830 9930 9830 9830 9830 9830 9830 9830										

TECHNICAL REQUIREMENTS

1. Automatic Digital Network (AUTODIN) Card Preparation.

AUTODIN Transmission header and trailer will be prepared in accordance with Chapter 5, JANAP-128, "Automatic Digital Network (AUTODIN) Operating procedures", as changed. The address for all AUTODIN messages originated under this instruction is:

Addressee Routing Indicator: RUENAAA
Message Content indicator: NFAA
Plain Language Address (PLAD) CNO WASHINGTON DC

Each data type (FPD, SSR, or budget calls) required under this instruction should be submitted as a single text to a single AUTODIN message, but messages with multiple texts are permitted if ID cards, data cards, and EOF cards are in the correct order. The correct order for AUTODIN messages is as follows:

		AUTODIN HEADER CARD(S)		
		PASSING INSTRUCTION CARD		
AUTODIN				
SUBMISSION <	NIF	ID CARD		> AUTODIN TEXT
	REPORT <	DATA CARDS		
		EOF CARD		
		AUTODIN TRAILER (EOT CARD)		

The passing instruction card is a constant card for all AUTODIN messages originated under this instruction and should begin in card column one and read as follows:

PASS TO NAVCOMPT NCB15 4C560 PENTAGON GORMLEY X57634

2. Activity Identification Card (ID Card).

In order that the activity may be correctly identified and the NIF Handbook account references be resolved correctly, an ID Card will be prepared.

a. Format.

Data fields are defined in terms of content and card columns as follows:

Enclosure (2)

22 MAY 1978

Card Column
-----Item

1-8	<p>Shortname.</p> <p>-----</p> <p>Shortname is the prime activity identifier for this data submission. Enclosure (3) contains a full list of valid activity shortname identifiers.</p>
9-10	Not Used
11-15	<p>Unit Identification Code (UIC).</p> <p>-----</p> <p>Use the UIC as published in the NAVCOMPT Manual, Volume 2, Chapter 5. This is a Navy standard activity identifier and for this system is the secondary activity identifier.</p>
16	Not Used
17-20	<p>Period.</p> <p>-----</p> <p>This is the "as of date" for the data being submitted. This date is given in the form YYMM; where YY is the fiscal year and MM is the fiscal month. For example, 30 September 1977 would be indicated by 7712 in this field and 30 June 1980 would be indicated by 8009 in this field. Budget calls will indicate in the calling document how this field should be submitted. For actual data (FPD), it is critical that this information be correct because it is the key mnemonic determinate for system storage.</p>
21-22	Not Used
23-26	<p>Data Description.</p> <p>-----</p> <p>The data description will be encoded according to the type of data being submitted. This is a four character identifier which is used for a series of like data submitted for different time periods. The term "Data Type" is a synonym for data description. The following list of data types and others documented in budget or estimate calling documents are the only valid data descriptions.</p> <p>FPDb Financial and Productivity Data.</p> <p>-----</p> <p>Financial and productivity data (FPDb, where b is a blank) is the data type for actual data submissions of financial information (balance sheet and income</p>

Card Column

Item

statement) and other production and memoranda information. Indicators are shown in enclosure (1).

SSRB Summary of Sources of Revenue.

Summary of sources of revenue (SSRB where b is a blank) is the descriptor for data contained in exhibit b-3, NAVCOMPTINST 7331.1n which implements DOD Instruction 7410.5 (Industrial/Commercial reports). Budget data is also required to be submitted and the data type is SSRB; this requirement will be expanded further in the budget calling document.

Budgets and Estimates.

In the NIF Reporting System a budget is defined by an official call and usually will specially be required for an A-11 call or budget phasing call. Estimates are mid-year updates (sometimes quarterly) for specific data submissions. Both of these data types can have any four character data descriptors (except for conflicts with the above data types) which will be fully discussed in the budget calling document. Examples of these data types are BUD1, BUD2, FAS1, ESTM, etc. This data is never automatically submitted but is submitted on an "as called" basis.

27-29

Not Used

30-33

Handbook Reference.

The handbook reference is required to correctly identify the reporting activity general ledger accounts. The following is a list of valid handbook references:

NAVSO-P Code

Group

1242	Shipyards
1280	Military Sealift Command
1572	Naval Research Laboratory
1718	Public Works Centers
2251	Printing Service
3045	Research Group
3048	Air Maintenance
3096	Production Engineering
NCD5	Use only in NAVCOMPT budget calls
UGLA	Use in accordance with NAVCOMPT Manual 038000, ch 279 and subsequent

22 MAY 1978

Card Column
-----Item

NAVSO P-3064 is not to be used in identifying data to be submitted. Line numbers from NAVCOMPTINST 7331.1D exhibits may not be used.

35-54

Official Contact.

Place the name of the official contact who authorizes the data to be transmitted in this field. It is preferred to have a subject matter specialist for the official contact. This contact will be the point of contact if errors are detected in the data. It is expected that most errors can be corrected as a result of telephone contacts.

55-61

AUTOVON Telephone Number.

Place the telephone number (and extension) of the official contact in this field.

71-80

Reserved

3. Data Cards.
-----a. FPDdb Data.

When the ID card specifies "FPDdb" or any called budget or estimate in the data description field (columns 23-26 of the ID card), the data is expected to be received in the following format:

(1) Each Card.

Each data card can contain four(4) fields of data.

(2) Each Data Field.

Each data field will contain 20 card columns of punched data consisting of the following:

Field Column
-----Item

1-4

Account Number (Data Base Code Number).

The account number from the handbook referenced in the ID card general ledger accounts which describes the data being transmitted in this particular field. Enclosure

Enclosure (2)

22 MAY 1970

Field Column

Item

(1) is a list of general ledger account numbers and productivity measurement data identifiers which are to be transmitted. If your activity group handbook reference has no reference to the required "account" identifier, use the "data base code" number to identify the data. All output from the NIF Reporting System will be in terms of the common data base code number. Account numbers are resolved in the manner: first, the column of the handbook reference is searched for the reported "account"; if found, the data base code on that line is used; second, if not found, the data base code column is searched for the "account"; third, if not found, the data is ignored.

5

Delimiter.

This field may be encoded as a blank or comma; it is used as a separator.

6

Sign Mark (Debit or Credit).

This field indicates the account balance as being debit credit (plus or minus).

Encode

Debit account balance	1
Credit account balance	2
Any positive number	0 or blank
Any negative number	3

Only these codes are to be used in this field. These codes will provide sufficient flexibility for all to use. For example, accountants may prefer to use the debit/credit convention and the budget officers may prefer to use the positive/negative convention. Conventions may be mixed within a single submission.

7-20

Data.

Data must be entered to the nearest cent or one hundreds of units and right justified (zero or blank filled to the left of the most significant digit) in the field. Data expressed in units (e.g., end-strengths) will have zeros in the two right-most columns (the "penny" field). Credit or negative balances must NEVER be overpunched in the least significant digit, but must be entered in field column 6 as stated above. No decimals will be punched. The order in which "accounts" (data base

22 MAY 1978

codes) are entered is not important. Data base codes may be entered more than once in a single submission, but only the last data will be recorded; this means that correction cards for errors may be added to a completed data deck after the data cards and before the "0999" code (EOF mark). Only those account numbers or data base codes in enclosure (1) may be used to encode and transmit data. Zero data entries need not be encoded or transmitted. Within a submission the only order that is important is first, the ID card, second, the data cards, and third, the EOF ("0999") card.

(3) Reporting.

The correct reporting of sign codes is an important part of the balancing process which ensures financial integrity of the data. In general, normal positive amounts for 1000, 4000, and 9000 series of data base codes should have a sign code of "1" and normal positive amounts for the 2000, 3000, and 5000 series should have a sign code of "2". The 6000, and 8000 series of data base codes should have a sign code of "1" or "0" for positive amounts. In the 5000 series any amount reported which is a loss to accumulated operating results is coded "1" and any amount which is a profit is coded "2". As an aid in sign coding, the following tabulations concerning the 5000 series of data base codes are provided:

Examples of Correct Sign Coding in the 5000 Series

Data Base Code -----	Sign Code ----	Condition -----
5011	2 1	If overapplied If underapplied
5022	2 1	If a profit If a loss
5051	2 1	If a profit If a loss
5052	2 1	If a profit If a loss
5100	2 1	If a profit If a loss
5115	1	For write-offs

22 MAY 1973

Facsimile - Analysis of Operating Results

(parenthesis show proper sign code)

5000	Net Operating Results FYTD		\$4,576(1)
5010	Over/Under Applied Overhead	\$	606(2)
5011	Prod Expense Over/Under Applied	\$3,022(1)	
5012	Genl Expense Over/Under Applied	3,628(2)	
5020	Billing Variance Excluding Fixed P		657(2)
5022	Other Reimbursable Orders	486(1)	
5023	Stabilized Rate Orders	1,143(2)	
5024	Service Cost Center Variance	-0-	
5030	Process Shop Variance		-0-
5040	Direct Adjustment Current Year		204(1)
5050	Fixed Price Variance	1/	5,839(1)
5051	Stablz Billg Var - Fixed Pr Ord	1/ 7,251(1)	
5052	Fixed Pr Var - Fixed Pr Orders	1/ 1,412(2)	
	Actual Costs		
5100	Direct Adjustment Prior Year		137(2)
5115	Fast Payback Write-offs		200(1)
5200	Adjusted operating Results. FYTD		4,843(1)
5210	Accumulated Operating Results (BOP)		2,629(1)
5220	Accumulated Operating Results (EOP)		\$7,472(1)
	(Code 5220 must equal code 2930)		=====

Footnote 1/ See NAVCOMPTINST 7600.23A, Change 1 and subsequent.

Notice in the above facsimile that all (1) sign codes are losses and all (2) are profits. Notice also that fixed price orders have been removed from billing variance (DBC 5020) and reported separately to show variances required by NAVCOMPTINST 7600.23A. For detailed explanations of the reporting of fixed price orders refer to that instruction.

(4) Checking Prior to Submission.

The following checks and balances must be verified prior to data transmission of any actual (FPDb) or budget submission:

- o Verify the sum of data base codes 5011 through 5052 equals the Year-to-Date Operating Results (DBC 5000) as reported on Exhibit B "Statement of Income and Costs".

22 MAY 1979

- o Verify the sum of data base codes 5000, 5040, 5100, 5115 and 5210 equals Accumulated Operating Results (DBC 2930).
- o Verify that Total Assets equal Total Liabilities and Capital.
- o Verify the total for contingent liabilities (Undelivered Orders (DBC 6500)) as shown on handbook Exhibit A "Statement of Financial Condition" is the sum of data base codes 6510 and 6520, and these amounts are correct and reasonable.
- o Verify the Net Unbilled Balance of Customer Orders (DBC 6900) is the grand total line of the Summary of Sources of Revenue, column 6 MINUS Total Progress Payments (DBC 2400) (refer to enclosure (7)).
- o Verify Orders Received (DBC 6800) is equal to Total Revenue (DBC 3200) PLUS the ending MINUS beginning balances of the following:

Net Unbilled Balance of Customer Orders	(DBC 6900)
Progress Payment Total	(DBC 2400)
Uncompleted Voyage Revenue	(DBC 2510)

If this is not true and the balance sheet and income statement balance, look for an error(s) in the ending or beginning Net Unbilled Balance of Customer Orders (DBC 6900) or an error in the ending amount of Orders Received (DBC 6800).

- o Verify the sum of amounts reported in Rate Stabilization Variance in Fixed Price Orders (DBC 5051) and Fixed Price Order Rate Stabilization Variance in Actual Costs (DBC 5052) is equal to General Ledger Account Number 2932 (DBC 2932). "Excluded fixed price orders" which are defined in NAVCOMPTINST 7600.23A exclusions will be reported in data base code 5052.
[Reference: NAVCOMPTINST 7600.23A, Change 1 and subsequent]
- o Verify the amount reported in Rate Stabilization Variance (DBC 5023) is equal to the amount in General Ledger Account Number 2933 (DBC 2933).
[Reference: NAVCOMPTINST 7600.23A, Change 1 and subsequent]
- o Verify the amount of Unbillable Work in Process (DBC 6400) is equal to the sum of data base codes 6410, 6420, 6430, 6440, 6450, and 6490. Notice that Overruns on Stabilized Orders (DBC 6490) should exclude any fixed price order and include only the amounts which are not legally collectable under the terms of the stabilized rate order (funding document).
- o If any amounts are reported under data base codes 1210 and

22 MAY 1978

1220, verify these amounts represent Advances - Government Agencies, and Advances - Other, respectively.

- o Verify the details of employee FICA tax accruals and fringe benefit accruals are reported in data base codes 2230 through 2265.
- o Verify the amount reported in Revenue Earned - Foreign Military Sales Program (DBC 6730) is the total amount of NIF cost reimbursement PLUS reimbursements attributable to NIF unfunded costs. The correct reporting of 6730 includes amounts billed and charged to appropriation account symbol "11-17X8242". Verify orders received foreign military sales program (DBC 6768) are correct for your FMS program. [Reference NAVCOMPT Manual 032103]

b. SSR Data.

When the ID card specifies "SSR" in the data description field (columns 23-26 of the ID card), the data is expected to be submitted in the following format:

(1) Each Card Set.

Each card set must be prepared with an appropriation treasury symbol preceding the data, with data fields and a data set sequence number unique for each card. Thirteen items of data (for the thirteen columns of Exhibit B-3, enclosure (7)) must be encoded for each appropriation identifier; therefore two cards must be prepared for each appropriation.

(2) Data Cards.

Card Column

Item

1-13 Treasury Account Symbol.

The Treasury Account Symbols from NAVCOMPT Manual paragraph 022200.3 and as limited by enclosure (4) will be used for encoding Summary of Sources of Revenue data (Exhibit B-3, NAVCOMPTINST 7331.1D, which is included as enclosure (7)). For the individual appropriations, only the appropriation total for all program years should be encoded.

14-76 Data.

Seven data fields of nine characters each are required; field definitions will follow in subparagraph (3).

22 MAY 1978

Card Column

Item

77-80

Card Deck Unique Sequence Number.

 This space is reserved for your sequence number, in ascending order. It is suggested that the low order position be zero and sequence numbers begin in the second low order position. For example:

first card	0010	(1st appropriation, card one)
second card	0020	(1st appropriation, card two)
third card	0030	(2nd appropriation, card one)
fourth card	0040	(2nd appropriation, card two)
fifth card	0050	(3rd appropriation, card one)
additional cards	etc.	(etc.)

This sequence number should run continuously for SSR data deck until all accounts have been encoded. Always sort on these sequence numbers prior to submission. NAVCOMPT will not automatically sort these cards in the data entry process.

(3) Data Fields.

Data fields are in card columns 14-76 of the SSR data card. Each appropriation identifier must have the thirteen columns of Exhibit B-3 (enclosure (7)) encoded. Data fields 1-7 (columns 1-7, Exhibit B-3) are encoded on card number 1 of the card set. Data fields 8-13 (columns 8-13, Exhibit B-3) are encoded on card number 2 of the card set. After one appropriation is encoded, the second appropriation is begun, and so on, until the entire B-3 exhibit is encoded. Sequence numbers are then immediately encoded in card columns 77-80 of all data cards to ensure that the correct order of the data deck may be recovered by sorting (suppose someone drops the deck). These SSR data decks are not normally sorted in NAVCOMPT; therefore, be sure to submit the data in the correct sequence (ascending order). For appropriations not listed in enclosure (4), determine the agency or service administering the appropriation, for example Other Navy Appropriations, Army, Air Force, Other Department of Defense or Other Government Departments or Agencies, and place the amounts in question in that subtotal. The subtotal for Department of the Navy must equal the sum of Navy administered appropriations. The subtotal for total appropriations must equal the sum of all appropriations. The sum of all appropriations and nonappropriated funds must equal the grand total. The following describes the information to be encoded in each field:

22 MAY 1973

Field Column

Item

1

Sign.

Place the sign in this field column; a blank assumes that the data is positive; else, for negative encode a minus sign ("-") in this column. Minus amounts are those which appear in parenthesis on the hard copy B-3. Be sure the minus is encoded as an 11 zone punch (HEX 60 for your computer specialist); for AUTODIN data, other punches may not always be correctly interpreted.

2-9

Data.

Data must be entered to the nearest THOUSANDS of dollars and right justified (zero or blank filled to the left of the most significant digit). Credit or negative balances must NEVER be overpunched in the least significant digit but must be entered in field column 1 as stated above.

(4) Reporting.

The position of data in these fields is extremely important, therefore, if a column of the SSR is zero, a zero must be entered in that particular data field. There MUST be 13 data fields for each appropriation identifier, not-with-standing the fact that some fields can be calculated from other information on the Summary of Sources of Revenue. Agreement between SSR and FPD (and equivalent budgets) data is mandatory for accounts where comparisons can be made; enclosure (7) contains a list of cross checks which should be made by the activity prior to submission of SSR data.

C. Budget Data.

Each required submission of budget data will be defined in a NAVCOMPT calling document (usually NAVCOMPTNOTE 7111). However, activity level budget submissions may be required by other available means, e.g., NAVCOMPT letter, management command letter, naval message, etc. Calls issued by management commands must be cleared by NAVCOMPT (Code NCB-1) prior to issuance of the call, but once issued, these calls constitute a "constructive" call by NAVCOMPT. Data elements to be submitted will be defined in a budget worksheet which will be appropriate for each call. Unless instructed otherwise, all data elements within the applicable worksheet must be submitted. For these submissions, the Handbook Reference code in card columns of the ID card (page 3, this enclosure) will use "NCD5" as the NAVSO-P Code reference. This means that all data elements should be submitted in terms of data base codes rather than handbook references (see enclosure (1)).

4. End of File Cards (EOF cards).

22 MAY 1978

a. For FPD_b type data (FPD and called budgets) an account number (data base code) entered as "0999" in any account field will be interpreted as the end of file mark (EOF). Each submission of each data type for each time period may have only ONE EOF card. Different data types or different time periods must start with a new ID card, followed by data cards and a new EOF card.

b. For SSR_b or SSRB data, an account number of "17b0999" (where b is a blank) is interpreted as the end of file mark. The same limitations of EOF apply for SSR data types as for the FPD data types.

22 MAY 1978

A C T I V I T Y S H O R T N A M E S A N D U I C ' S

SHORTNAME	UIC	LONGNAME, IDENTIFIER
NSYCHARL	00191	CHARLESTON NAVAL SHIPYARD
NSYLONGB	60258	LONG BEACH NAVAL SHIPYARD
NSYMAREI	00221	MARE ISLAND NAVAL SHIPYARD
NSYPEARL	00311	PEARL HARBOR NAVAL SHIPYARD
NSYPUGET	00251	PUGET SOUND NAVAL SHIPYARD
NSYPORTS	00102	PORTSMOUTH NAVAL SHIPYARD
NSYPHILA	00151	PHILADELPHIA NAVAL SHIPYARD
NSYNORVA	00181	NORFOLK NAVAL SHIPYARD

NARFALAM	65885	NARF ALAMEDA
NARFNORS	65888	NARF SAN DIEGO
NARFNORV	65887	NARF NORFOLK
NARFCHER	65923	NARF CHERRY POINT
NARFJAXV	65886	NARF JACKSONVILLE
NARFPENS	65889	NARF PENSACOLA

NOSC SAN	66001	NOSC SAN DIEGO
NADC WAR	62269	NADC WARMINISTER
NSWCWOAK	60921	NSWC WHITE OAK SILVER SPRING MD
NCEL	68305	NCEL PORT HUENEME
NSRDC	00167	NSRDC WASHINGTON DC
NCSC PC	61331	NCSC PANAMA CITY
NWCCHINA	60530	NWC CHINA LAKE
NUSC NEW	66604	NUSC NEWPORT

NATC PAX	00421	NATC PATUXENT RIVER
NAPC TN	62376	NAPC TRENTON
NAEC LKH	68335	NAEC LAKEHURST
NAC IND	00163	NAC INDIANAPOLIS
PMTCMUGU	63126	PMTC POINT MUGU

NOS INHD	00174	NOS INDIAN HEAD
NOS LOUS	00197	NOS LOUISVILLE
NWS YORK	00109	NWS YORKTOWN
NTS KEYP	00253	NTS KEYPORT
NWS CHAR	00193	NWS CHARLESTON
NWS COND	60036	NWS CONCORD
NWSC CRN	00164	NWSC CRANE
NWS EARL	60478	NAD COLTS NECK (EARLE)
NAD HORN	00238	NAD HAWTHORNE
NAD MCAL	60162	NAD MCALESTER
NWS SEAL	60701	NWS SEAL BEACH
NSWSES	63394	NSMSES PORT HUENEME

CLOSED 1 OCT 1977

CLOSED 1 OCT 1977

22 JAN 1978

SHORTNAME	UIC	LONGNAME IDENTIFIER
PWCNORVA	00187	PWC NORFOLK
PWCPEARL	62755	PWC PEARL HARBOR
PWCGUAM	62395	PWC GUAM ISLAND
PWCSUBIC	62808	PWC SUBIC BAY
PWCSANDI	63387	PWC SAN DIEGO
PWCPENSA	65114	PWC PENSACOLA
PWCGLAKE	65113	PWC GREAT LAKES
PWCSFRAN	68378	PWC SAN FRANCISCO
PMF LANT	63028	PMF ATLANTIC
SWF PAC	63402	SWF PACIFIC
PUBS&PRT	63135	NAVY PUBLICATIONS AND PRINTING SERVICE
MSEALIFT	00033	MILITARY SEALIFT COMMAND
NRES LAB	00173	NAVAL RESEARCH LABORATORY
NAVCOMPT	00012	OFFICE OF THE NAVY COMPTROLLER

22 MAY 1978

SUMMARY SOURCES OF REVENUE
VALID ACCOUNT SYMBOLS, SHORTNAMES AND LONGNAME IDENTIFIERS

```
*****
* DEPARTMENT OF THE NAVY ACCOUNTS *****
*
* 1. ANNUAL ACCOUNTS *****
* 17 1105 MPMC MILITARY PERSONNEL, MARINE CORPS *****
* 17 1106 O&MMC OPERATION AND MAINTENANCE, MARINE CORPS *****
* 17 1107 O&MCR OPERATION AND MAINTENANCE, MARINE CORPS RESERVE *****
* 17 1108 RPMC RESERVE PERSONNEL, MARINE CORPS *****
* 17 1405 RPN RESERVE PERSONNEL, NAVY *****
* 17 1453 MPN MILITARY PERSONNEL, NAVY *****
* 17 1804 O&MN OPERATION AND MAINTENANCE, NAVY *****
* 17 1806 O&MNR OPERATION AND MAINTENANCE, NAVY RESERVE *****
* 17-11 1080 MAE MILITARY ASSISTANCE, EXECUTIVE *****
* 17-11 1081 IMET INTERNATIONAL MILITARY EDUCATION AND TRAINING (TRANSFERS TO NAVY) *****
* 17-97 0700 FHMD FAMILY HOUSING MANAGEMENT ACCOUNT, DEFENSE (TRANSFERS TO NAVY) *****
* 17-97 1087 DAVAD DEFENSE ASSISTANCE FOR VIETNAM ACCOUNT, DEFENSE (TRANSFERS TO NAVY) *****
*
* 2. MULTIPLE YEAR ACCOUNTS *****
* 17 1109 PMC PROCUREMENT, MARINE CORPS *****
* 17 1319 RDT&EN RESEARCH, DEVELOPMENT, TEST, AND EVALUATION, NAVY *****
* 17 1505 PAMN PROCUREMENT OF AIRCRAFT AND MISSILES, NAVY *****
* 17 1506 APN AIRCRAFT PROCUREMENT, NAVY *****
* 17 1507 WPN WEAPONS PROCUREMENT, NAVY *****
* 17 1611 SCN SHIPBUILDING AND CONVERSION, NAVY *****
* 17 1810 OPN OTHER PROCUREMENT, NAVY *****
*
* 3. MANAGEMENT FUND *****
* 17X3980 NMF NAVY MANAGEMENT FUND *****
*
* 4. NO-YEAR ACCOUNTS *****
* 17X1205 MCN MILITARY CONSTRUCTION, NAVY *****
* 17X1235 MCNR MILITARY CONSTRUCTION, NAVY RESERVE *****
*
* 5. REVOLVING FUNDS *****
* 17X4002 LSNA LAUNDRY SERVICE, NAVAL ACADEMY *****
* 17X4080 DPGN DEFENSE PRODUCTION GUARANTEES, NAVY *****
* 17X4911 NSF NAVY STOCK FUND *****
* 17X4912 NIF NAVY INDUSTRIAL FUND *****
* 17X4913 MCSF MARINE CORPS STOCK FUND *****
* 17X4914 MCIF MARINE CORPS INDUSTRIAL FUND *****
* 17X8420 SCSCSN SURCHARGE COLLECTIONS SALES OF COMMISSARY STORES, NAVY *****
* 17X8421 SCSCSNC SURCHARGE COLLECTIONS SALES OF COMMISSARY STORES, MARINE CORPS *****
*****
```

Enclosure (4)

Enclosure (4)

* 6. SPECIAL AND TRUST FUNDS

17X5095	WCMRN	WILDLIFE CONSERVATION, ETC., MILITARY RESERVATIONS, NAVY
17X6875.1250	SNWFS	SUSPENSE NAVY, WORKING FUND/SECURITY OF DEPOSITS
17X8008	ONRHF	OFFICE OF NAVAL RECORDS AND HISTORY FUND
17-11X8242	AFMS	ADVANCES FOREIGN MILITARY SALES
17X8423	MSUSNA	MIDSHIPMEN'S STORE, UNITED STATES NAVAL ACADEMY
17X8716	DNGGF	DEPARTMENT OF THE NAVY GENERAL GIFT FUND
17X8723	SSPN	SHIP'S STORES PROFITS, NAVY
17X8730	USNAMF	UNITED STATES NAVAL ACADEMY MUSEUM FUND
17X8733	USNAGGF	UNITES STATES NAVAL ACADEMY GENERAL GIFT FUND
17F8135	CSRDFS	CIVIL SERVICE RETIEMENT AND DISABILITY FUND, SUSPENSE, NAVY
17F8424	ELIFSN	EMPLOYEE'S LIFE INSURANCE FUND, SUSPENSE, NAVY
17F8440	EBBFSN	EMPLOYEE'S HEALTH BENEFITS FUND, SUSPENSE, NAVY

* 7. DEPOSIT FUNDS

17X6001	PSLAUPN(T)	PROCEEDS OF SALES OF LOST, ABANDONED, OR UNCLAIMED PERSONAL PROPERTY
17X6002	PDMIMP	PERSONAL FUNDS OF DECEASED, MENTALLY INCOMPETENT, OR MISSING PERSONNEL
17X6025	PND(T)	PAY OF THE NAVY, DEPOSIT FUND(T)
17X6026	PMCDF(T)	PAY OF THE MARINE CORPS, DEPOSIT FUND(T)
17X6050	EPAUSSBN	EMPLOYEES' PAYROLL ALLOTMENT ACCOUNT, U.S. SAVINGS BONDS, NAVY
17X6057	WCITN	WITHHELD CITY INCOME TAXES, NAVY
17X6070	WSTITN	WITHHELD STATE AND TERRITORIAL INCOME TAXES, NAVY
17X6075	WACPEDON	WITHHELD ALLOTMENTS OF COMPENSATION FOR PAYMENT OF EMP. ORG. DUES, NAVY
17X6083	WACCCN	WITHHELD ALLOTMENT OF COMPENSATION FOR CHARITABLE CONTRIBUTIONS, NAVY
17X6134	WACPAN	WITHHELD AMOUNTS FOR CIVILIAN PAY ALLOTMENTS, NAVY
17X6434	SGLIFSN	SERVICEMEN'S GROUP LIFE INSURANCE FUND, SUSPENSE, NAVY
17X6506	UROHN	UNDISTRIBUTED RECEIPTS AND OUTLAYS, HEADQUARTERS, NAVY
17X6705	CEAAN	CIVILIAN EMPLOYEES' ALLOTMENT ACCOUNT, NAVY
17X6706	CCSN	COMMERCIAL COMMUNICATIONS SERVICE, NAVY
17X6850	HRN	HOUSING RENTALS, NAVY
17X6875	SN	SUSPENSE, NAVY
17X6999	APCIUN	ACCOUNTS PAYABLE, CHECK ISSUE UNDERDRAFTS, NAVY
17 6763	GDET	GAINS AND DEFICIENCIES ON EXCHANGE TRANSACTIONS, NAVY

* 8. TAXES AND CLEARING ACCOUNTS

17F0101	WIIFICATN	WITHHELD INDIVIDUAL INCOME AND F.I.C.A. TAXES, NAVY
17F3845	PSPN	PROCEEDS OF SALES, PERSONAL PROPERTY, NAVY
17F3875	BCASN	BUDGET CLEARING ACCOUNT (SUSPENSE), NAVY
17F3885	UIPN	UNDISTRIBUTED INTRAGOVERNMENTAL PAYMENTS, NAVY

* 9. APPROPRIATIONS NOT LISTED ABOVE USE THE FOLLOWING SUMMARY DESIGNATORS

BB 0000	OTHER NAVY APPROPRIATIONS
CC 0000	OTHER MARINE CORPS APPROPRIATIONS
DD 0000	OTHER GOVERNMENT DEPARTMENTS AND AGENCIES
EE 0000	BILLINGS TO NONAPPROPRIATED FUNDS, INDIVIDUALS AND OTHER

```

*****
*
* 10. SUBTOTALS AND GRAND TOTAL
*
*****
17 0000    DON      DEPARTMENT OF THE NAVY
21 0000    DOA      DEPARTMENT OF THE ARMY
57 0000    DOAF     DEPARTMENT OF THE AIR FORCE
97 0000    OSD      OFFICE OF THE SECRETARY OF DEFENSE
AA 0000                TOTAL APPROPRIATIONS
FF 0000                GRAND TOTAL
*****

```

.....

11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010 1011 1012 1013 1014 1015 1016 1017 1018 1019 1020 1021 1022 1023 1024 1025 1026 1027 1028 1029 1030 1031 1032 1033 1034 1035 1036 1037 1038 1039 1040 1041 1042 1043 1044 10

.....

NAVCOMPTINST 7331.4B
22 MAY 1978

[illegible]

BUDGET DATA CARD ... SAME AS FOR FPD DATA CARDS

END OF FILE CARD (EOF CARD)

0999 (FOR FPD DATA EOF MARK)

17 0999 (FOR SSR DATA EOF MARK)

EXAMPLE OF A PREPARED DATA SET READY FOR TRANSMISSION

AUTODIN HEADER (PREPARED FROM JANAP 128, CHAPTER 5)
PASS TO NAVCOMPT NCB15 4C560 PENTAGON GORMLEY X57634 6999999
NSYBOSTN 00111 7601 FPD 1242 SMITH, JOHN 6999999
1100 2000000003766902540 1000000007386441310 10000000024103211320 1000000000001707
1411 10000000064584772410 20000000043842591430 1000000000786012420 2000000000073459
1422 10000000011990471423 1000000000096231520 1000000000033851540 1000000000001744
6410 1000000002049322110 2000000000522172150 20000000001937882210 2000000001090324
2220 2000000004003472270 20000000003166732320 2000000000052342610 2000000002826360
2910 20000000026500002921 20000000003619782922 10000000011729772931 100000000656803
3010 20000000062218763030 20000000011106193040 2000000000782183050 200000000003828
3100 20000000016818573110 20000000000261233120 2000000000055283140 2000000001458040
3150 2000000004100694520 10000000035726214510 1000000001445444540 100000000446646
4530 2000000002149694610 20000000010518834620 2000000000595894630 2000000001305636
4640 1000000000025274710 10000000034387194720 10000000004942054730 200000000637469
ETC.....
0999
AUTODIN TRAILER (PREPARED FROM JANAP 128, CHAPTER 5)

AUTODIN HEADER (PREPARED FROM JANAP 128, CHAPTER 5)
PASS TO NAVCOMPT NCB15 4C560 PENTAGON GORMLEY X57634 6954815
NSYBOSTN 00111 7601 SSR 1242 HINMAN, HUGH 6954815
AA 0000 1490645 987775 502870 511492 254452 1747685 10511100010
AA 0000 696575 834578 1106823 1475440 883148 592292 0020
17 0000 1488821 987021 501800 509352 352864 1744309 10502310030
17 0000 694078 827752 1105065 1466996 883228 584768 0040
17 1804 1093550 712820 380730 413578 181638 1325490 7945520050
17 1804 530938 694086 831675 1187901 728603 459298 0060
17 1319 18237 1009 17228 9075 5089 22223 22060070
17 1319 20017 16330 22093 16460 1357 15103 0080
17 1810 109709 96224 13485 7769 23723 93755 743450090
17 1810 19410 11169 48988 55936 38399 17537 0100
17 1611 246402 163224 83178 71067 35627 281842 1665770110
17 1611 115265 89152 184891 186103 103534 82569 0120
17 1505 84 84 2 11 75 0130
17 1505 75 10 65 65 0140
17X1205 680 350 330 259 65 874 3200150
17X1205 554 442 593 723 390 333 0160
17-97 0700 1005 470 535 1219 442 1782 3880170
17-97 0700 1394 1773 1804 1751 397 1354 0180
17X4911 1959 1529 430 731 702 1988 12890190
17X4911 699 1326 1144 2170 1143 1027 0200
17X3980 1 1 1 1 1 0210
17X3980 1 1 1 1 1 0220
17X4912 15887 10925 4962 5418 6033 15272 97860230
17X4912 5486 12692 13476 14488 7923 6565 0240
BB 0000 1025 418 607 224 487 762 7550250
BB 0000 7 513 230 1045 392 653 0260
17 1106 257 52 205 5 38 224 110270
17 1106 213 215 132 307 67 240 0280
17 1109 25 25 5 9 21 20290
17 1109 19 54 29 46 23 23 0300
21 0000 100 10 90- 78 11 11 20310
21 0000 9 31 21 21 13 8 0320
57 0000 30 16 14 54 21 63 180330
57 0000 45 33 53 43 25 18 0340
97 0000 433 336 97 126 123 436 3910350
97 0000 45 372 389 419 294 125 0360
DD 0000 1261 392 869 2038 433 2866 4680370
DD 0000 2398 6390 1295 7961 588 7373 0380
EE 0000 1715 2046- 331 790 542 1963 14280390
EE 0000 535 1029 1268 1724 1134 590 0400
FF 0000 1492360 989821 502539 512282 254994 1749648 10525380410
FF 0000 697110 835607 1108091 1477164 884282 592882 0420
17 0999
AUTODIN TRAILER (PREPARED FROM JANAP 128, CHAPTER 5)

AUTODIN HEADER (PREPARED FROM JANAP 128, CHAPTER 5)
PASS TO NAVCOMPT NCB15 4C560 PENTAGON GORMLEY X57634 6999999
NSYBOSTN 00111 7612 NCD5 1242 SMITH, JOHN 6999999
1100 2000000003766902540 1000000007386441310 10000000024103211320 1000000000001707
1411 10000000064584772410 20000000043842591430 1000000000786012420 2000000000073459
1422 10000000011990471423 1000000000096231520 1000000000033851540 1000000000001744
6410 1000000002049322110 2000000000522172150 20000000001937882210 2000000001090324
2220 2000000004003472270 20000000003166732320 2000000000052342610 2000000002826360
2910 20000000026500002921 20000000003619782922 10000000011729772931 100000000656803
3010 20000000062218763030 20000000011106193040 2000000000782183050 200000000003828
3100 20000000016818573110 20000000000261233120 2000000000055283140 2000000001458040
3150 2000000004100694520 10000000035726214510 1000000001445444540 100000000446646
4530 2000000002149694610 20000000010518834620 2000000000595894630 2000000001305636
4640 1000000000025274710 10000000034387194720 10000000004942054730 200000000637469
ETC.....
0999
AUTODIN TRAILER (PREPARED FROM JANAP 128, CHAPTER 5)

SUMMARY SOURCES OF REVENUE

THIS ENCLOSURE DESCRIBES THE COLUMN/FIELDS OF THE SUMMARY SOURCES OF REVENUE, STATEMENT B-3. SAMPLE DATA IS SHOWN FOR SOME APPROPRIATIONS IN THE 'B-3' FORMAT BELOW. NOTICE THAT DATA IS IN THOUSANDS. SUMMARY SOURCES OF REVENUE SHOULD BE REPORTED IN THOUSANDS; IT IS THE ONLY TYPE OF DATA IN THIS INSTRUCTION THAT SHOULD BE REPORTED THIS WAY. THE REPORT GUIDE FOLLOWING THE SAMPLE 'B-3' FORMAT IDENTIFIES EACH COLUMN AND SUMMARIZES CROSS CHECKS THAT SHOULD BE PERFORMED BEFORE REPORTING THE DATA.

NIF STATMNT B3	BEGINNING OF FISCAL YEAR		CURRENT YEAR		END OF PERIOD REPORTED		ESTIMATED		TO END OF FY 19XX			
SUM SOURCES REV	UNBILLED		NET	ORDERS		UNBILLED	BILLABLE	NET	ORDERS		UNBILLED	
ACTIVITY NAME	BALANCE	WIP	AVAIL	RECEIVED	BILLINGS	BALANCE	WIP	AVAIL	RECEIVED	BILLINGS	BALANCE	WIP
PERIOD												
TOTAL APPR	199009	152993	46016	199827	172150	226686	157196	69490	29119	67617	188188	122323
DON	198491	152614	45877	199649	171547	226593	157132	69461	29094	67583	188104	122268
OMN	176070	134753	41317	182077	153502	204645	141206	63439	26533	61207	169971	110482
OMMC	42	38	4	23	35	30	21	9	4	9	25	16
ETC.....												
BILLGS TO NAF	829	0	829	660	179	1310	904	406	96	366	1040	676
GRAND TOTAL	199838	152993	46845	200487	172329	227996	158100	69896	29215	67983	189228	122999
EXPLANATION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLMN 10	COLMN 11	COLMN 12

NOTE: COLUMN 13 IS 'NET AVAILABLE' AND IS NOT SHOWN BECAUSE OF SPACE LIMITATIONS.

THE FOLLOWING COLUMN CHECKS SHOULD BE PERFORMED ON THE GRAND TOTAL LINE OF THE SSR PRIOR TO TRANSMISSION OF 'SSR' DATA:

COLUMN	FPD SOURCE	ACROSS CHECK	ADDITIONAL CHECKS
01	ENDING BALANCE PRIOR FISCAL YEAR DBC 6900 PLUS DBC 2400	NONE	SSR - GRAND TOTAL LINE PRIOR FISCAL YEAR COLUMN 6
02	ENDING BALANCE PRIOR FISCAL YEAR DBC 1411	NONE	SSR - GRAND TOTAL LINE PRIOR FISCAL YEAR COLUMN 7
03	NONE	COLUMN 1 MINUS COLUMN 2	SSR - GRAND TOTAL LINE PRIOR FISCAL YEAR COLUMN 8
04	YEAR TO DATE DBC 3200 PLUS (ENDG MINUS BEGN 2400) PLUS (ENDG MINUS BEGN 6900) PLUS (ENDG MINUS BEGN 2510)	NONE	NONE

Enclosure (7)

NAVCOMPTINST 7331.4B
22 JUL 73

COLUMN	FPD SOURCE	ACROSS CHECK	ADDITIONAL CHECKS
05	YEAR TO DATE REVENUE DBC 3200	NONE	NONE
06	ENDING BALANCE CURRENT PERIOD DBC 6900 PLUS DBC 2400	COLUMN 1 PLUS COLUMN 4 MINUS COLUMN 5	NONE
07	ENDING BALANCE CURRENT PERIOD DBC 1411 MINUS DBC 6400	NONE	NONE
08	NONE	COLUMN 6 MINUS COLUMN 7	NONE
09	NONE	NONE	BEST UNBIASED ESTIMATE
10	NONE	NONE	COLUMN 5 PLUS COLUMN 10 MUST EQUAL DBC 3200 OF MOST RECENT ESTIMATE 'ESTM'
11	NONE	COLUMN 6 PLUS COLUMN 9 MINUS COLUMN 10	ENDING BALANCE MOST RECENT ESTIMATE DBC 6900
12	NONE	NONE	ENDING BALANCE MOST RECENT ESTIMATE DBC 1411
13	NONE	COLUMN 11 MINUS COLUMN 12	NONE

U T I L I T Y P R O D U C T I O N K E Y M E A S U R E M E N T I N D I C A T O R S

1. THIS ENCLOSURE CONTAINS A LIST OF DATA CODES TO BE USED FOR TRANSMISSION OF UTILITY PRODUCTION AND COST DATA. THE 8000 SERIES OF DATA BASE CODES ARE STRUCTURED TO INDICATE THE COLUMN AND LINE NUMBER ON THE UTILITY COST ANALYSIS REPORT (UCAR). CODES 8501 THROUGH 8561 AND CODES 8601 THROUGH 8F61 WILL BE USED TO TRANSMIT MONTHLY FISCAL YEAR TO DATE TOTALS. THE CODES ARE STRUCTURED AS FOLLOWS:

'8CLN', WHERE,
8 - IS THE 8000 SERIES CODES,
C - IS THE COLUMN OF THE UCAR REPORT WHICH IS REFERENCED,
AND LN - IS THE LINE NUMBER OF THE REFERENCED COLUMN.

2. THE CODES ESTABLISHED FOR BUDGET DATA (85B1, 85B2, 86B1, 86B2, AND 8H45) REQUIRE SPECIAL HANDLING. CODES 85B1 AND 86B1 WILL BE A ONE TIME ANNUAL TRANSMISSION WHICH IS DUE AT THE BEGINNING OF EACH FISCAL YEAR. THE DATA TRANSMITTED UNDER CODES 85B2, 86B2, AND 8H45 WILL TRANSMIT FISCAL YEAR TO DATE BUDGETED AMOUNTS. THESE CODES WILL NOT BE TRANSMITTED MONTHLY BUT RATHER A SET OF CARDS WILL BE TRANSMITTED AT THE BEGINNING OF EACH FISCAL YEAR. THE OCTOBER TRANSMISSION OF FISCAL YEAR DATA WILL BE A SET OF 12 CARDS FOR EACH CODE COVERING YEAR TO DATE DATA FOR EACH MONTH OF THE FISCAL YEAR. THE FOLLOWING IS AN EXAMPLE OF DATA TO BE TRANSMITTED FOR EACH MONTH OF THE FISCAL YEAR.

11111111112222222222333333333333444444444455555555555666666666677777777778	CARD
1234567890123456789012345678901234567890123456789012345678901234567890	COLUMNS

NSYBOSTN 00111 7901 UTIL 1242 YOUR NAME AND AUTOVON NUMBER	
85B2 0 222486B2 0 202048H45 55555	
85B1 0 111186B1 0 10101	
0999	

IN THE EXAMPLE ABOVE ONE MONTH OF DATA IS PROVIDED. TWELVE MONTHS OF DATA ARE REQUIRED.

NSYBOSTN IS THE ACTIVITY SHORTNAME FROM ENCLOSURE (3),
00111 IS THE UNIT IDENTIFICATION CODE FROM ENCLOSURE (3),
7901 IS THE PERIOD IN THE FORM (FISCAL YEAR, FISCAL MONTH),
UTIL IS THE DATA TYPE WHICH IS SPECIAL FOR THIS PURPOSE,
1242 IS THE NAVSO P NUMBER FOR THE ACTIVITY ACCOUNTING HANDBOOK,
YOUR... IS THE FIELD FOR THE NAME OF THE OFFICAL CONTACT.

A SAMPLE OF THIS FORM CAN BE FOUND IN ENCLOSURE (5). FOR FY 1979 AND SUBSEQUENT FISCAL YEARS, TWELVE SETS OF DATA WILL BE REQUIRED FOR THIS PURPOSE. THE INTENT IS TO ESTABLISH A MONTHLY BUDGET AT THE INCEPTION OF THE FISCAL YEAR. MONTHLY INCREMENTS WILL BE CALCULATED BY TAKING FIRST DIFFERENCES; THEREFORE, DATA IS REQUIRED FOR EACH MONTH IN TERMS OF YEAR TO DATE TOTALS. MONTHLY PHASING IS NECESSARY BECAUSE OF SEASONAL VARIATIONS IN UTILITY PRODUCTION/USAGE.

3. THE UNITS OF THE NUMBERS ENCODED WILL EXACTLY MATCH WHAT APPEARS ON THE UCAR, I. E., MILLIONS OF BTU'S, THOUSANDS OF KILOWATT HOURS, DOLLARS PER THOUSAND KILOWATT HOURS, ETC. BE AWARE THAT THE FIELDS FOR ENCODING DATA IN THIS REPORTING SYSTEM ASSUME TWO DECIMAL PLACES SUCH THAT ELEVEN HUNDRED KILOWATT HOURS WOULD BE CODED '110000' FOR A FIELD THAT NORMALLY REPORTS KILOWATT HOURS. DECIMAL SHIFTS WILL BE THE MOST IMPORTANT ERROR CHECK THAT CAN BE MADE PRIOR TO TRANSMISSION.

4. THE 8000 SERIES OF DATA BASE CODES WILL BE TRANSMITTED BY PUBLIC WORKS CENTERS AND ALL NAVAL SHIPYARDS EXCEPT NAVSHIPYD PEARL HARBOR. OTHER ADDRESSEES WILL NOT REPORT THESE CODES UNTIL FURTHER NOTICE. UTILITY DATA WILL NOT BE TRANSMITTED FOR INDIVIDUAL PLANTS, BUT WILL BE THE TOTAL FOR ALL STEAM PLANTS (8500 SERIES) AND THE TOTAL FOR ALL ELECTRICAL GENERATING PLANTS (8600 SERIES) FOR WHICH UCARS ARE SUBMITTED.

5. GRAPHS WILL BE PRODUCED BY COMPUTER GRAPHICS FROM THE UTILITY DATA AND FURNISHED TO MAJOR MANAGEMENT GROUPS AS COSTS AND EFFICIENCY INDICATORS. IT IS ANTICIPATED THAT MANAGEMENT COMMANDS WITH PLOTTER CAPABILITY AND ACCESS TO THE NIF REPORTING SYSTEM DATA BASE WILL PROVIDE LOCAL MANAGEMENT WITH COPIES OF THE GRAPHS. THE INTENT IS TO TEST THE CAPABILITY TO MAINTAIN UTILITY DATA AND TO PRESENT REPORTS OF INCREASED MANAGEMENT UTILITY.

Enclosure (8)

NAVCOMPTINST 7331.4B
28 NOV 79

H A N D B O O K S

DATA SHIP MSC NRL NPWC PRTG RDTE NARF NORD
BASE <----- NAVSO-P CODES ----->
CODE 1242 1280 1572 1718 2251 3045 3048 3096

SPECIAL NOTES

ACCOUNTS

GROSS PLANT PRODUCTION (MBTU) 8501
NET PLANT PRODUCTION (MBTU) 8503
PURCHASED STEAM (MBTU) 8505
INTER-UTILITY TRANSFERS (MBTU) 8508
NET QUANTITY DELIVERED (MBTU) 8511
FUEL QUANTITY USED-BTU CONTENT 8515
FUEL COST-DOLLARS 8518
COST OF GROSS PLANT PROD 8531
COST OF INTER-UTILITY TRANSFER 8532
COST OF PURCHASED UTILITY 8534
COST OF DISTRIBUTION 8544
TOTAL COST - UTILITIES DELIVERED 8545
NET GAIN (1) OR LOSS (2) 8553
WIP BILLINGS OR REIMBURSABLES 8561
STABLIZED RATE UNIT COST (MBTU) 85B1
BUDGETED PRODUCTION 85B2
GROSS PLANT PRODUCTION (MWH) 8601
NET PLANT PRODUCTION (MWH) 8603
PURCHASED ELECTRICITY (MWH) 8605
TOTAL UTILITIES (MWH) 8606
INTER-UTILITY TRANSFERS (MWH) 8608
NET QUANTITIES DELIVERED (MWH) 8611
FUEL QUANTITY USED-BTU CONTENT 8615
COST OF GROSS PLANT PRODUCTION 8631
COST OF INTER-UTILITY TRANSFER 8632
COST OF PURCHASED UTILITY 8634
COST OF DISTRIBUTION 8644
TOTAL COST - UTILITIES DELIVERED 8645
NET GAIN (1) OR LOSS (2) 8653
WIP BILLINGS OR REIMBURSABLES 8661
STABLIZED RATE UNIT COST (MWH) 86B1
BUDGETED PRODUCTION 86B2
TOTAL COST - ALL UTIL DELIVERED 8F45
NET GAIN OR LOSS - ALL UTIL 8F53
TOTAL REIMBURSABLES - ALL UTIL 8F61
BUDGETED TOT COST - ALL UTIL DEL 8H45

SHIPYARDS AND PWC'S REPORT 8000 SERIES

LINE 45, COLUMN 15 OF UCAR REPORT
LINE 53, CLOUMN 15 OF UCAR REPORT
LINE 61, COLUMN 15 OF UCAR REPORT
LINE 45, COLUMN 17 OF UCAR REPORT

FOOTNOTE * CODE 8615 WILL TRANSMIT THE TOTAL YEAR TO DATE QUANTITIES ON LINE 15, COLUMN 6 OF THE UCAR REPORT PLUS LINE 26A ON THE UTILITIES FEEDER REPORT, NAVCOMPT FORM 2126, IF ELECTRIC GENERATION PLANT IS STEAM OPERATED. FUEL CONSUMED BY STAND-BY ELECTRIC GENERATORS WILL BE EXCLUDED FROM THE VALUE REPORTED BY THIS CODE.

FOOTNOTE ** CODE 8515 INCLUDES TOTAL BTU INPUT TO PRODUCE STEAM (INCLUDES FUEL OIL AND NATURAL GAS) AND CODE 8518 INCLUDES TOTAL DOLLARS ASSOCIATED WITH THE BTU INPUT LISTED IN CODE 8515.

FOOTNOTE ONLY CODES FROM THIS TABLE MAY BE USED TO ENCODE UTILITY DATA

DEFINITION OF DATA BASE CODES

Data Base Codes (DBC) in the Navy Industrial Fund Reporting System (NIFRS) are listed below in ascending order. This is NOT the order in which calculations are performed; in general, calculations are performed in the following order:

1. Gross to net.
2. Activity entered to subtotal.
3. Subtotal to total.
4. Assets to liabilities to revenue to costs to operating results to personnel to hours to memorandum.
5. Data base accounts to NAVCOMPT accounts.

The table below lists each data base code name, the code number and its definition or source.

DATA BASE CODE NAME	DATA BASE CODE	DEFINITION or SOURCE
-----	----	-----
ASSETS	1000	Input Check Item
CASH (TREASURY)	1100	1120 + 1130
CASH (ACTIVITY)	1110	Activity input; book cash position
CASH (SUBHEAD)	1120	Bureau Control Ledger Trial Balance from FRS, via CERPS, through LAS. (NAFC-32 Cog)
CASH (UNALLOCATED RESERVE)	1130	Same as for 1120
OUTLAYS (FINANCIAL BASIS)	1150	See Enclosure (10)
EXPENDITURES (FINANCIAL BASIS)	1151	See Enclosure (10)
COLLECTIONS (FINANCIAL BASIS)	1152	See Enclosure (10)
OUTLAYS (CASH BASIS)	1160	Same as for 1120
EXPENDITURES (CASH BASIS)	1161	Same as for 1120
COLLECTIONS (CASH BASIS)	1162	Same as for 1120
ADVANCES MADE	1200	1210+1220
ADVANCES - GOVERNMENT AGENCIES	1210	Activity input
ADVANCES - OTHER	1220	Activity input
ACCOUNTS RECEIVABLE	1300	1310+1320+1330
ACCOUNTS RECEIVABLE GOVT	1310	Activity input
ACCOUNTS RECEIVABLE OTHER	1320	Activity input
ACCNTS RECEIV GOVT CREDITS PENDG	1330	Activity input
INVENTORIES	1400	1413+1414+1415+1417+1420
WORK IN PROCESS - NET	1410	1413+1414+1417
WIP - IN HOUSE - NET	1413	1411-2410
WIP - IN HOUSE	1411	Activity input
PROG PAYMT WIP IN HOUSE	2410	Activity input
WIP CONTRACTORS PLANTS NET	1414	1412-2430
WIP - CONTRACTORS PLANTS	1412	Activity input

Enclosure (9)

22 MAY 1978

DATA BASE CODE NAME	DATA BASE CODE	DEFINITION or SOURCE
PROG PAYMT CONTRACTORS	2430	Activity input
WIP OTHER GOVT PLANTS NET	1417	1416-2440
WIP OTHER GOVT PLANTS	1416	Activity input
PROG PAYMT OTHER GOVT PLANTS	2440	Activity input
DIRECT MATERIAL - NET	1415	1430-2420
DIRECT MATERIALS	1430	Activity input
PROG PAYMT DIRECT MATERIALS	2420	Activity input
OTHER MATERIALS AND SUPPLIES	1420	1421+1422+1423+1424
UNASSIGNED DIRECT MATERIAL	1421	Activity input
MATERIALS AND SUPPLIES	1422	Activity input
MATERIAL IN TRANSIT	1423	Activity input
GOVT FURNISHED MATERIAL	1424	Activity input
PROGRESS PAYMENTS TOTAL	2400	2450+2420
WIP PROGRESS PAYMENTS TOTAL	2450	2410+2430+2440
OTHER ASSETS	1500	1510+1520+1540+1550
OTHER DEFERRED CHARGES	1510	Activity input
TRAVEL ADVANCES	1520	Activity input
UNALLOCATED COSTS	1540	Activity input
PREPAID MAJOR MAINT EXPENSE	1550	Activity input
TOTAL ASSETS	1590	1100+1200+1300+1400+1500
LIABILITIES	2000	Input Check Item
ACCOUNTS PAYABLE	2100	2110+2140+2150
ACCOUNTS PAYABLE GOVT	2110	Activity input
HOLDBACK ON PROG BILL CONTRACT	2140	Activity input
ACCOUNTS PAYABLE OTHER	2150	Activity input
ACCRUED EXPENSES	2200	2210+2220+2270+2290
A/E - LEAVE	2210	Activity input
A/E - SALARIES AND WAGES	2220	Activity input
A/E - FICA TAXES	2230	Activity input
A/E - EMPLOYEES' LIFE INS FUND	2240	Activity input
A/E - INDIGENOUS LIFE INS FUND	2245	Activity input
A/E - CIVIL SERVICE RETIRE FUND	2250	Activity input
A/E - FEDERAL EMPLOYEES' HEALTH	2260	Activity input
A/E - INDIGENOUS HEALTH BENEFITS	2265	Activity input
A/E - OTHER	2270	Activity input
A/E - FRINGE BENEFITS	2290	2230+2240+2245+2250+2260+2265
ADVANCES	2300	2310+2320
ADVANCES FROM GOVERNMENT	2310	Activity input
ADVANCES FROM CUSTOMERS	2320	Activity input
OTHER LIABILITIES	2500	2510+2530+2540+2550+2570
UNCOMPLETED VOYAGE REVENUE	2510	Activity input
UNDISTRIBUTED CASH RECEIPTS	2530	NAVCOMPT use only
UNDISTRIBUTED CASH DISBURSEMENT	2540	1100-1110
OTHER UNDISTRICTED CREDITS	2550	Activity input
OTHER LIABILITIES	2570	Activity input
RESERVES	2600	2610+2620+2630+2640
MAJOR MAINTENANCE & REPAIR	2610	Activity input
FAST PAYBACK INVESTMENTS	2620	Activity input

Enclosure (9)

22 JAN 1973

DATA BASE CODE	DEFINITION or SOURCE
DATA BASE CODE NAME	
-----	-----
SETTLEMENT OF CLAIMS	2630 Activity input
RETIREMENT OF INDIG PERSONNEL	2640 Activity input
TOTAL LIABILITIES	2690 2100+2200+2300+2500+2600
CAPITAL	2900 Input Check Item
CASH ALLOCATION (APPROPRIATED)	2910 Activity input
FAST PAYBACK ITEMS	2915 Activity input
ASSETS CAP LESS LIAB ASSUMED	2920 2921+2922
ASSETS CAPITALIZED	2921 Activity input
LIABILITIES ASSUMED	2922 Activity input
ACCUMULATED OPERATING RESULTS	2930 If(2930 .eq. 0) 2930=2931+2932+2933 else 2930 Activity input
GAIN OR LOSS FROM OPERATIONS	2931 Activity input
FIXED PRICE VARIANCE	2932 Activity input
STABILIZED RATE VARIANCE	2933 Activity input
TOTAL CAPITAL	2960 2910+2915+2920+2930
TOTAL LIABILITIES AND CAPITAL	2990 2690+2960
REVENUE	3000 Input Check Item
MANUFACTURE AND ASSEMBLY	3010 Activity input
CONSTRUCTION & CONVERSION	3020 Activity input
OVERHAUL, REPAIR AND RENOVATION	3030 Activity input
ALTERATION AND MODIFICATION	3040 Activity input
RESEARCH & DEVELOPMENT	3050 Activity input
ENGINEERING SERVICES	3065 Activity input
TRANSPORTATION SERVICES	3070 Activity input
PORT TERMINAL OPERATIONS	3071 Activity input
PRINTING SERVICES	3080 Activity input
UTILITY SERVICES	3090 Activity input
SANITATION SERVICES	3091 Activity input
SUPPORT OF SERVICE WIDE SUPPLY	3100 Activity input
SUPPORT OF TENANTS & SATELLITES	3110 Activity input
ADDITIONS & IMPROVE TO PLANT	3120 Activity input
SUPPORT OF RESERVE INDUST CAPAC	3130 Activity input
OTHER PRODUCTS & SERVICES	3150 Activity input
INSTITUTIONAL SUPPORT	3190 Activity input
TOTAL REVENUE	3200 If(3200 .eq. 0) 3200=3010+3020+3030+3040+3050 +3065+3070+3071+3080+3090 +3091+3100+3110+3120+3130 +3150+3190 else 3200 Activity input
COSTS	4000 Input Check Item
SERVICE CENTER COSTS	4400 4410+4420+4430+4440
LABOR	4410 Activity input
MATERIAL	4420 Activity input
OTHER	4430 Activity input
CONTRACTUAL SERVICES	4440 Activity input
DIRECT COSTS	4500 4510+4520+4530+4540

22 MAY 1970

DATA BASE CODE NAME	DATA BASE CODE	DEFINITION or SOURCE
LABOR	4510	Activity input
MATERIALS	4520	Activity input
OTHER	4530	Activity input
CONTRACTUAL SERVICES	4540	Activity input
PRODUCTION EXPENSE	4600	4610+4620+4630+4640
LABOR	4610	Activity input
MATERIALS	4620	Activity input
OTHER	4630	Activity input
CONTRACTUAL SERVICES	4640	Activity input
MANUFACTURING CENTERS EXPENSE	4650	Activity input
GENERAL EXPENSE	4700	4710+4720+4730+4740
LABOR	4710	Activity input
MATERIALS	4720	Activity input
OTHER	4730	Activity input
CONTRACTUAL SERVICES	4740	Activity input
OVERHEAD APPLIED	4800	4810+4820
PRODUCTION EXPENSE APPLIED	4810	Activity input
GENERAL EXPENSE APPLIED	4820	Activity input
GENL EXP APPLIED PROD & PROC CTR	4821	Activity input
POWER TRANSFERS	4831	Activity input
QUASI - PRODUCTION EXPENSE	4833	Activity input
DIRECT REIMBURSABLES	4850	4851+4852
DIRECT REIMB IN PRODUCTION CC	4851	Activity input
DIRECT REIMB IN GENERAL CC	4852	Activity input
SERVICES RECEIVED AND TRANSFERRED	4859	Activity input
TOTAL COST FOR THE PERIOD	4900	4400+4500+4600+4700
LABOR	4910	4410+4510+4610+4710
MATERIALS	4920	4420+4520+4620+4720
OTHER	4930	4430+4530+4630+4740
CONTRACTUAL SERVICES	4940	4440+4540+4640+4740
COSTS OF MANFG FOR NIP INVEN	4960	Activity input
INTERDEPARTMENTAL TRANSFERS	4965	Activity input
COSTS INCURRED FOR CUSTOMERS	4970	4900-4960-4965
CHANGE IN WIP (INCR) DECR-FYTD	4980	Activity input; system checked prior FY ending DBC 1411 MINUS current period DBC 1411
COSTS OF GOODS & SERVICES PROD	4990	4970+4980
NET OPERATING RESULTS	5001	5010+5020+5030+5040+5050
NET OPERATING RESULTS FYTD	5000	Input Check Item, 3200-4990
OVER (UNDER) APPLIED OVERHEAD	5010	5011+5012
PROD EXP PROFIT/LOSS(-)	5011	Activity input
GENL EXP PROFIT/LOSS(-)	5012	Activity input
BILLING VARIANCE	5020	5022+5023+5024
OTHER REIMB VAR PROF/LOSS(-)	5022	Activity input
STABLZ RATE VAR PROF/LOSS(-)	5023	Activity input
SERVICE CENTER VAR - PROF/LOSS(-)	5024	Activity input
PROCESS SHOP VAR - UNDER(OVER)	5030	Activity input
DIRECT ADJUSTMENTS CURRENT YEAR	5040	Activity input

22 MAY 1970

DATA BASE CODE NAME	DATA BASE CODE	DEFINITION or SOURCE
-----	-----	-----
FIXED PRICE VAR PROF/LOSS(-)	5050	5051+5052; system checked equal to DBC 2932
STABLZ BILLG VAR IN FIXED PR ORDR	5051	Activity input
FIXED PR VAR IN FIXED PR ORDERS	5052	Activity input
DIRECT ADJUSTMENTS PRIOR YEAR	5100	Activity input
FAST PAYBACK WRITE-OFFS	5115	Activity input
ADJUSTED OPERATING RESULTS FYTD	5200	5000+5115+5100
ACCUMULATED OPER RESULTS BEGNG	5210	Activity input; system checked prior FY ending DBC 2930
ACCUMULATED OPERATING RESULTS	5220	5210+5200
PERSONNEL ON BOARD (EOP)	6000	6010+6020
CIVILIAN	6010	6011+6012
GRADED PERSONNEL	6011	Activity input
UNGRADED PERSONNEL	6012	Activity input
MILITARY	6020	6021+6022
OFFICER PERSONNEL	6021	Activity input
ENLISTED PERSONNEL	6022	Activity input
DIRECT LABOR HOURS (FYTD)	6100	6110+6120
CIVILIAN (DLH)	6110	6111+6112
REGULAR (DLH)	6111	Activity input
OVERTIME (DLH)	6112	Activity input
MILITARY (DLH)	6120	Activity input
MILITARY DLH PRODUCTION	6221	Activity input
CIVILIAN (DLH) PRODUCTION	6130	Activity input
CIVILIAN (DLH) PROD DEPT PROCESS	6135	Activity input
CIVILIAN (DLH) NOT RECEIVING O/H	6150	Activity input
CIVILIAN (DLH) PROD NOT RECV O/H	6151	Activity input
CIVILIAN (DLH) QUASI CENTERS	6155	Activity input
INDIRECT LABOR HOURS (FYTD)	6200	6210
CIVILIAN (IDLH)	6210	6230+6240
REGULAR (IDLH)	6211	6231+6241
OVERTIME (IDLH)	6212	6232+6242
MILITARY (IDLH-AIR LABS ONLY)	6221	Activity input
CIVILIAN IDLH-PROD COST CENTERS	6230	6231+6232
REGULAR IDLH PRODUCTION	6231	Activity input
OVERTIME IDLH PRODUCTION	6232	Activity input
CIVILIAN IDLH-GENL COST CENTERS	6240	6241+6242
REGULAR IDLH GENERAL	6241	Activity input
OVERTIME IDLH GENERAL	6242	Activity input
CIVILIAN LEAVE HOURS PAID	6250	Activity input
NON-BASIC HOURS ALL COST CENTERS	6260	Activity input; statistical item
TOTAL PAID LABOR HOURS - CIV PERS	6280	6100+6200+6250
PRODUCTION DAYS/MANYEAR THIS FY	6290	Activity input
MATERIAL IN TRANSIT AGED	6300	6330+6360+6390+6391
MIT 0 THRU 30 DAYS	6330	Activity input
MIT 31 THRU 60 DAYS	6360	Activity input
MIT 61 THRU 90 DAYS	6390	Activity input
MIT OVER 90 DAYS	6391	Activity input

22 MAY 1978

DATA BASE CODE NAME	DATA BASE CODE	DEFINITION or SOURCE
UNBILLABLE WORK IN PROCESS	6400	6410+6420+6430+6440+6450+6490
OVERRUNS ON REIMBURS ORDERS	6410	Activity input
OVERRUN REIM ORDERS 0-30 DAYS	6411	Activity input
OVERRUN REIM ORDERS 31-60 DAYS	6412	Activity input
OVERRUN REIM ORDERS 61-90 DAYS	6413	Activity input
OVERRUN REIM ORDERS OVER 90	6414	Activity input
UNFUNDED COMMANDERS ORDERS	6420	Activity input
LOSSES ON FIXED PRICE ORDERS	6430	Activity input
UNFUNDED SER COSTS	6440	Activity input
OVERRUNS ON FOREIGN MIL SALE ORDR	6450	Activity input
OVERRUNS ON STABILIZED ORDERS	6490	Activity input
UNDELIVERED ORDERS (EOP)	6500	6510+6520
OBLIGATED TO GOVERNMENT	6510	Activity input
OBLIGATED TO PUBLIC	6520	Activity input
OBLIGATIONS INCURRED	6700	See Enclosure (10)
EXP INCUR MAJ MAINT FACIL (FYTD)	6701	Activity input
ACCRUALS FOR MAJOR MAINT (FYTD)	67A1	Activity input
DMI INVENTORY HELD FOR MAJ MAINT	67A2	Activity input
NEW PLANT & EQUIP ACQUIRED FYTD	6702	67C2+67C3+67C4
NEW PLANT ACQUIRED-CLASS 2(MCON)	67C2	Activity input
NEW EQUIP ACQUIRED-CLASS 3	67C3	Activity input
NEW EQUIP ACQUIRED-CLASS 4	67C4	Activity input
EXP INCUR MINOR MAINT (FYTD)	6704	Activity input
INVENTORY-FUEL IN MATS &SUPP EOP	6710	Activity input
INSURANCE ITEMS INVENTORIED-EOP	6711	Activity input
ORDERS RECEIVED	6800	Activity input
ORDERS RECEIVED - CALCULATED	6801	See Enclosure (10)
NET UNBILLED BAL CUSTOMER ORDERS	6900	Activity input
GROSS PLANT PRODUCTION	8501	Activity input
NET PLANT PRODUCTION	8503	Activity input
PURCHASED STEAM	8505	Activity input
INTER-UTILITY TRANSFERS	8508	Activity input
NET QUANTITY DELIVERED	8511	Activity input
FUEL QUANTITY USED-BTU CONTENT	8515	Activity input
FUEL COST-DOLLARS	8518	Activity input
COST OF GROSS PLANT PROD	8531	Activity input
COST OF INTER-UTILITY TRANSFER	8532	Activity input
COST OF PURCHASED UTILITY	8534	Activity input
COST OF DISTRIBUTION	8544	Activity input
TOTAL COST - UTILITIES DELIVERED	8545	8531+8532+8534+8544
NET GAIN (1) OR LOSS (2)	8553	Activity input
WIP BILLINGS OR REIMBURSABLES	8561	Activity input
STABILIZED RATE UNIT COST (MBTU)	85B1	Activity input
BUDGETED PRODUCTION (NET) FYTD	85B2	Activity input
STANDARD COST ALL UTILITIES DELVD	85B3	Activity input
GROSS PLANT PRODUCTION	8601	Activity input
NEW PLANT PRODUCTION	8603	Activity input
PURCHASED ELECTRICITY	8605	Activity input

83 MAR 1970

DATA BASE CODE NAME	DATA BASE CODE	DEFINITION or SOURCE
TOTAL UTILITIES	8606	8603+8605
INTER-UTILITY TRANSFERS	8608	Activity input
NET QUANTITIES DELIVERED	8611	Activity input
FUEL QUANTITY USED-BTU CONTENT*	8615	Activity input
COST OF GROSS PLANT PRODUCTION	8631	Activity input
COST OF INTER-UTILITY TRANSFER	8632	Activity input
COST OF PURCHASED UTILITY	8634	Activity input
COST OF DISTRIBUTION	8644	Activity input
TOTAL COST - UTILITIES DELIVERED	8645	8631+8632+8634+8644
NET GAIN (1) OR LOSS (2)	8653	Activity input
WIP BILLINGS OR REIMBURSABLES	8661	Activity input
TOTAL COST - ALL UTIL DELIVERED	8F45	Activity input
NET GAIN OR LOSS - ALL UTIL	8F53	Activity input
TOTAL REIMBURSABLES - ALL UTIL	8F61	Activity input
BUDGETED TOT COST - ALL UTIL DEL	8H45	Activity input
STANDARD RATE UNIT COST	86B1	Activity input
BUDGETED PRODUCTION (NET) FYTD	86B2	Activity input
STANDARD COST - UTILITIES DELVED	86B3	Activity input
10.0 TOTAL PROGRAM COSTS	10P0	10P1+13P0+21P0+22P0 +23P0+24P0+25P1+25P2 +26P0+31P0
10.1 PERSONNEL COMP AND BENEFITS	10P1	11P0+12P1
11.0 PERSONNEL COMPENSATION	11P0	11P1+11P3+11P5+11P8
11.1 PERMANENT POSITIONS	11P1	Activity input
11.3 POSITIONS OTHER THAN PERMNT	11P3	Activity input
11.5 OTHER PERSONNEL COMPENSATN	11P5	Activity input
11.8 SPECIAL PERSONNEL SERV PYMT	11P8	Activity input
12.1 PERSONNEL BENEFITS	12P1	Activity input
13.0 BENEFITS FOR FORMER PERSONL	13P0	Activity input
21.0 TRAVEL & TRANSPORTATION PER	21P0	Activity input
22.0 TRANSPORTATION OF THINGS	22P0	Activity input
23.0 RENT, COMMO, AND UTILITIES	23P0	Activity input
24.0 PRINTING AND REPRODUCTION	24P0	Activity input
25.1 OTHER SERVICES	25P1	Activity input
25.2 SERVICES OF OTHER AGENCIES	25P2	Activity input
26.0 SUPPLIES AND MATERIALS	26P0	Activity input
31.0 EQUIPMENT	31P0	Activity input
CAPITAL PROPERTY ASSETS	9100	9110+9120+9160+9190
LAND	9110	Activity input
BUILDINGS & STRUCTURES	9120	Activity input
PLANT EQUIPMENT	9130	Activity input
PRODUCTION EQUIPMENT	9140	Activity input
SHIPS	9160	Activity input
MACHINERY & EQUIPMENT	9190	9130+9140
DEPRECIATION RESERVE	9200	9220+9230+9240 +9260+9280
BUILDINGS & STRUCTURES	9220	Activity input
PLANT EQUIPMENT	9230	Activity input

10-1-1973

DATA BASE CODE NAME	DATA BASE CODE	DEFINITION or SOURCE
-----	-----	-----
PRODUCTION EQUIPMENT	9240	Activity input
SHIPS	9260	Activity input
CONT LIAB BUILD/CHARTER PROG	9280	Activity input
CONTRIBUTED FIXED CAPITAL	9300	Activity input
STATISTICAL COSTS	9400	9420+9430+9440 +9450+9460+9470
DEPREC BUILDINGS & STRUCTURE	9420	Activity input
DEPREC PLANT EQUIPMENT	9430	Activity input
DEPREC PRODUCTION EQUIPMENT	9440	Activity input
MILITARY PAY & ALLOWANCES	9450	Activity input
DEPRECIATION SHIPS	9460	Activity input
OTHER STATISTICAL COSTS	9470	Activity input
UNFUNDED COSTS	9800	9820+9450+9470
DEPRECIATION PLANT & EQUIP	9820	9420+9430+9440+9460
FAST PAYBACK COST	9910	Activity input
FAST PAYBACK INCOME	9920	Activity input
FAST PAYBACK ANALYSIS	9930	9920-9910
COMMUNICATIONS SERVICES		Reserved area, 3000 series
LAUNDRY & DRY CLEANING SERVICES		Reserved area, 3000 series
INVENTORIES (NCB)	140A	144A+1411+1412-2450 +1430-2420+1420
WIP OTHER GOVT PLANTS (NCB)	144A	1416
OTHER ASSETS (NCB)	150A	151A+1550+254A
OTHER DEFERRED CHARGES (NCB)	151A	1510+1520+1540+1200
TOTAL ASSETS(NCB)	159A	1100+1300+140A+150A
ACCRUED EXPENSES (NCB)	220A	2210+2220+227A
A/E - OTHER(NCB)	227A	2270+2290+2550+2570
ADVANCES (NCB)	230A	231A+2320
ADVANCES FROM GOVERNMENT (NCB)	231A	2310
OTHER LIABILITIES(NCB)	250A	2510+2530
UNDISTRIBUTED CASH DISB(NCB)	254A	-2540
RESERVES (NCB)	260A	2610+2620+2630+2640
TOTAL LIABILITIES (NCB)	269A	2100+220A+230A+250A +260A
TOTAL LIABILITIES AND CAP (NCB)	299A	269A+2960
OTHER PRODUCTS AND SERVICES	315A	3150+3190
PRODUCTION EXPENSE-OTHER(NCB)	463A	4630-4965
TOTAL PRODUCTION EXPENSE(NCB)	460A	4610+4620+463A+4640
TOTAL COSTS INCURRED-PERIOD(NCB)	490A	4400+4500+460A+4700
TOTAL OTHER COSTS(NCB)	493A	4430+4530+463A+4730
UNBILLED BALANCE OF CUSTOMER ORDR	690A	6900+2400
REVENUE EARNED FORGN MIL SALES	6730	Activity input
ORDERS RECEIVED FORGN MIL SALES	6768	Activity input

22 MAY 1978

CONVERSION FROM INDUSTRIAL/COMMERCIAL FINANCIAL
STATUS TO APPROPRIATION FINANCIAL STATUS

The Industrial/Commercial financial status is converted to appropriation financial status for each separate NIF activity but is only used in preparation of reports for higher authority in the Command Group/or component summary and in a total Navy Industrial Fund summary. It is important for NIF activities to understand that this conversion is performed only to support the requirements for appropriation reporting and the technique should not be applied for use by a particular NIF activity manager. This capability in the NIF reporting system has existed since March 1977 and has been tested for correctness. This enclosure is provided to document the technique for all concerned.

Conversion requires that: 1) beginning of period and end of period financial information is balanced (that is Assets equal Liabilities and Capital), and 2) end of period Accumulated Operating Results (data base code 2930) is fully supportable by the Statement of Revenue and Costs (handbook exhibit B) and Analysis of Operating Results (handbook exhibit B-1). With these requirements met, conversion to appropriation financial status can be made using the following formula in terms of data base codes (DBC's are in parenthesis).

OBLIGATIONS INCURRED (6700).

PLUS:	Costs Incurred for Customers	(4970)
MINUS:	Prior Year Adjustments	(5100)
	Fast Payback Write-Offs	(5115)
PLUS:	Ending MINUS Beginning of the following:	
	Materials and Supplies	(1420)
	Direct Materials	(1430)
	Other Deferred Charges	(1510)
	Travel Advances	(1520)
	Unallocated Costs	(1540)
	Undelievered Orders	(6500)
	Work-in-Process, Contractors' Plants	(1412)
	Work-in-Process, Other Government Plants	(1416)
	Advances Made	(1200)
MINUS:	Beginning MINUS Ending of the following:	
	Reserves	(2600)
	Assets Capitalized less Liabilities Assumed	(2920)
	Provision for Fast Payback Items	(2915)

22 MAY 1978

EXPENDITURES (FINANCIAL BASIS) (1151).

PLUS:	Obligations	(6700)
MINUS:	Beginning MINUS Ending of the following:	
	Accounts Payable	(2100)
	Accrued Expenses	(2200)
	Undistributed Cash Receipts	(2530)
	Undistributed Cash Disbursements	(2540)
	Other Undistributed Credits	(2550)
	Other Liabilities	(2570)
	Undelievered Orders	(6500)

ORDERS RECEIVED - CALCULATED (6801).

This data base code is used as a check on activity submitted Orders Received (data base code 6800).

PLUS:	Total Revenue	(3200)
PLUS:	Ending MINUS Beginning of the following:	
	Net Unbilled Balance of Customer Orders	(6900)
	Progress Payments Total	(2400)
	Uncompleted Voyage Revenue	(2510)

COLLECTIONS (FINANCIAL BASIS) (1152).

PLUS:	Orders Received - Calculated	(6801)
PLUS:	Beginning MINUS Ending of the following:	
	Accounts Receivable	(1300)
	Net Unbilled Balance of Customer Orders	(6900)
PLUS:	Ending MINUS Beginning of the following:	
	Advances	(2300)

OUTLAYS (FINANCIAL BASIS) (1150).

PLUS:	Expenditures (Financial Basis)	(1151)
MINUS:	Collections (Financial Basis)	(1152)

This can be proved by beginning MINUS ending of Cash Treasury (data base code 1100); lack of this proof means a mistake in the calculations cited above.